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Stradley Ronon Stevens & Young, LLP
2600 One Commerce Square
Philadelphia, PA 19103-7098
Telephone (215) 564-8000
Fax (215) 564-8120
www.stradley.com

James F. Podheiser
(215) 564-8111
jpodheiser@stradley.com

2520060620552

October 25, 2005

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED
#7000 0600 0024 9084 2279**

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: New Hampshire Federal Credit Union

Dear Sir/Madam:

On behalf of the above-referenced employer and plan administrator, I enclose a "top-hat notice" under 29 CFR Section 2520.104-23.

Please contact the undersigned if you have any questions with respect to this matter.

Sincerely yours,

James F. Podheiser

Enclosure

cc: Ms. Susan Libby (with enclosure)

NEW HAMPSHIRE FEDERAL CREDIT UNION

**STATEMENT REQUIRED BY
DEPARTMENT OF LABOR
REGULATION SECTION 2520.104-23**

1. Name and address of Employer and Plan Administrator:
New Hampshire Federal Credit Union
70 Airport Road
Concord, NH 03301
2. Employer Identification Number: 02-0224611
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of such plans: 1
5. Number of employees covered under the plans: 1
6. The Employer will provide documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

FIRST CLASS MAIL

JFP
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