

Federal
CREDIT UNION

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U.S. DEPT. OF LABOR
OFFICE OF EMPLOYMENT
SECURITY ADMINISTRATION

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September 22, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: CP Federal Credit Union
2. Employer Address: 1100 Clinton Road, Jackson MI 49202
3. Employer EIN: 38-1453620
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in each Plan(s): Seven

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

Rebecca Billingsley
Director of Human Resources
CP Federal Credit Union

All for you.



Main Office
1100 Clinton Rd
Jackson, MI 49202-2088
Phone 517.784-7101
Fax 517.784-3737

Branch Office
2055 Spring Arbor Rd
Jackson, MI 49203
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Parma Branch
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Parma, MI 49269
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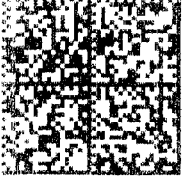
www.cpfederal.com



CP Federal
Credit Union
1100 Clinton Road
Jackson, MI 49202-2060

ADDRESS SERVICE REQUESTED

PRESORTED
FIRST CLASS



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US POSTAGE

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JACOB THOMAS

