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November 11, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington D.C. 20210

To Whom It May Concern:

Effective August 15, 2005, Indiana University Employees Federal Credit Union established a deferred compensation plan described in Internal Revenue Code section 457(f) (the "457(f) Plan"). The 457(f) Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Currently, there are only 7 management employees who are eligible to participate in the 457(f) Plan.

Additional information regarding the 457(f) Plan sponsor is as follows:

Entity Name: Indiana University Employees Federal Credit Union
Address: 105 E. Winslow Rd.
P.O. Box 368
Bloomington, IN 47402

EIN: 35-0987917

The 457(f) Plan sponsor maintains a separate 457(b) plan. However, it only maintains this one 457(f) Plan.

This letter is being filed to comply with section 2520.104-23(b) of the Department of Labor Regulations. If you have any questions or require additional information, please contact me directly at (812)855-1528.

Sincerely,



Julie K. Ragsdale
Vice President, Human Resources

Mailing address for all
Bloomington branches:
PO Box 368
Bloomington, IN 47402-0368
Telephone 812-855-7823
Fax 812-856-4214
www.iucu.org
memberservice@iucu.org

Winslow Branch and
Administrative Offices
105 E. Winslow Road

17th Street Branch
510 East 17th Street

Eastland Branch
410 S. Woodcrest Drive

Whitehall Plaza Branch
3289 West 3rd Street

Indiana Memorial Union
Lobby Level, IMU

REGIONAL BRANCHES:
IPFW Branch
2101 Coliseum Blvd. E
Fort Wayne, IN 46805
260-481-6263

IU Northwest Branch
3400 Broadway
Gary, IN 46408
219-980-6850

IU Kokomo Branch
2300 S. Washington
Kokomo, IN 46902
765-455-9311

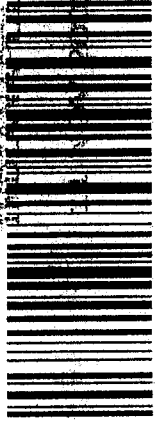
IU Southeast Branch
4201 Grant Line Road
New Albany, IN 47150
812-941-2311

IU South Bend Branch
1700 Mishawaka Avenue
South Bend, IN 46615
574-237-4206

IU Credit Union

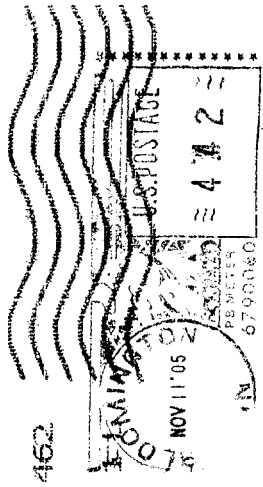
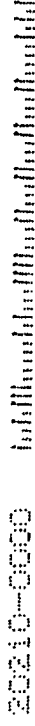
PO BOX 368
BLOOMINGTON, IN 47402-0368

ADDRESS SERVICE REQUESTED



7003 2260 0005 6246 6016

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Washington, DC 20210



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PM

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