

**LOS ANGELES
POLICE**
FEDERAL CREDIT UNION

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Date: December 27, 2005

VIA CERTIFIED MAIL

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

Re: Los Angeles Police Federal Credit Union 457B Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Los Angeles Police Federal Credit Union 457B Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: Los Angeles Police Federal Credit Union
Employer Address: 16150 Sherman Way
Van Nuys, CA 91406

2. Employer's Employer Identification Number – 95-1683316

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 3.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed self-addressed and stamped envelope.

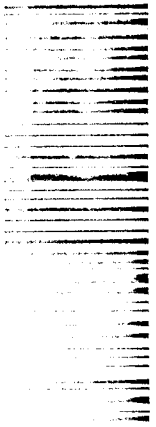
Very truly yours,

Employer: Los Angeles Police Federal Credit Union

By:  _____

Print Name: Norma Feder-Dong

Title: Vice President Human Resources / Support Services



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FEDERAL CREDIT UNION

16150 Sherman Way
P.O. Box 10188
Van Nuys, CA 91410-0188

To:

Secretary of Labor
Top Hat Plan Exemption
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200 Constitution Avenue, N.W.
Washington, D.C. 20210

RETURN RECEIPT