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January 24, 2006

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: Eagle One Federal Credit Union
2. Employer Address: P. O. Box 13160, Philadelphia, PA 19101
3. Employer EIN: 23-1357108
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: 1
6. Number of Employees in each Plan(s): 1

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

Sincerely,

Ermani de Francesco
Eagle One Federal Credit Union

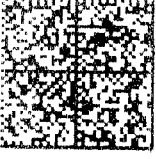
PENSIONS
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1000 Tinicum Island Road, C-11, Philadelphia, PA 19153 • phone: 215-937-0712 • fax: 215-937-9658
DELAWARE OFFICE
3512 Philadelphia Pike, Claymont, DE 19703 • phone: 1-302-798-7749 • fax: 1-302-798-1276
www.eagleonecu.com

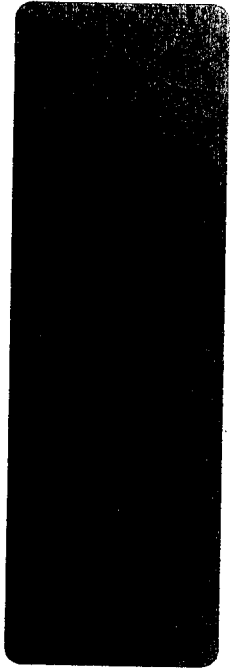


P.O. Box 391 • 5910 Mineral Point Road
Madison, WI 53701-0391

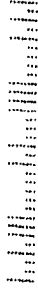
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