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A Legal Professional Association

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March 27, 2006

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Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
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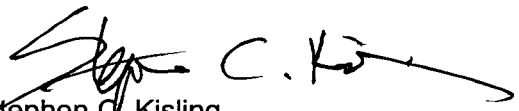
Re: Morgantown AES Federal Credit Union

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,


Stephen C. Kisling

SCK/jlw
Enclosure
KTBH:659031.1

*ALSO ADMITTED IN FLORIDA
**ALSO ADMITTED IN KENTUCKY

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: Morgantown AES Federal Credit Union
Address: 1212 Van Voorhis Road
Morgantown, WV 26505
EIN: 55-0420427
2. The Employer maintains nonqualified deferred compensation plans for two management/highly compensated employees.



A LEGAL PROFESSIONAL ASSOCIATION

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CINCINNATI OH 452

27 MAR 2006 PM 3:17



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