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Houston Harbaugh

ATTORNEYS AT LAW

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July 31, 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: GenFed Federal Credit Union
EIN: 34-0729554

Dear Sir or Madam:

Enclosed is a Registration Statement, filed on behalf of the above-named plan sponsor. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosure

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

Phone 412.281.5060 • Fax 412.281.4499 • www.hh-law.com

REGISTRATION STATEMENT

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: GenFed Federal Credit Union

Address of Employer: 2492 Wedgewood Drive
Akron, OH 44312-2422

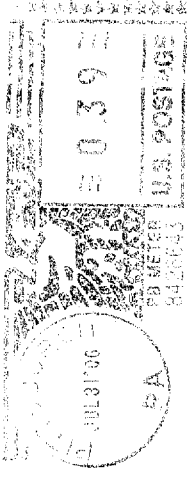
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The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is one.



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