

January 31, 2007

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

07 FEB 13 AM 11:42

Re: Top Hat Plan Exemption

Dear Secretary:

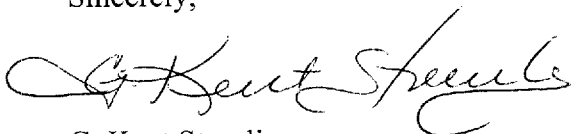
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: America First Federal Credit Union, dba: America First Credit Union
2. Employer Address:

	<u>Street Address</u>	<u>Mailing Address</u>
	1344 West 4675 South	P.O. Box 9199
	Riverdale, Utah 84405	Ogden, Utah 84409
3. Employer EIN: 87-0216202
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): 25

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

Sincerely,



G. Kent Streuling  
VP Human Resources  
America First Credit Union

*With You In Mind*



*With You In Mind*

P.O. BOX 9199 • OGDEN, UT 84409-0199

ADDRESS SERVICE REQUESTED

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