



MAILING ADDRESS
Post Office Box 738
Plaquemine, LA 70765

PLAQUEMINE F.R.C.
21925 Hwy 1 South
Fax (225) 353-6387

BATON ROUGE F.R.C.
6725 Siegen Lane
Fax (225) 293-7790

GONZALES F.R.C.
1051 N. Airline Hwy
Fax (225) 647-1225

HOURS OF OPERATION: M-F 7:30AM-7:30PM, Saturday 9AM-5PM

TOLL FREE NUMBER: (888) 369-2207

2520080800031

February 20, 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

Re: Top Hat Plan Exemption

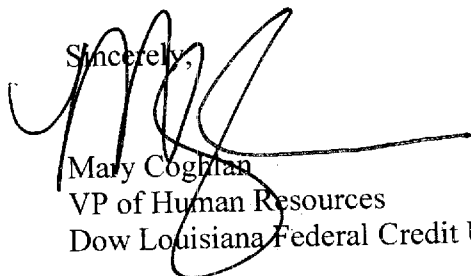
Dear Secretary:

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: Dow Louisiana Federal Credit Union
2. Employer Address: P.o. Box 738 Plaquemine, LA 70765
3. Employer EIN: 72-0719172
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): 6 employees qualify as the "Select Group of Management" to participate in the 457b plan.

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

Sincerely,



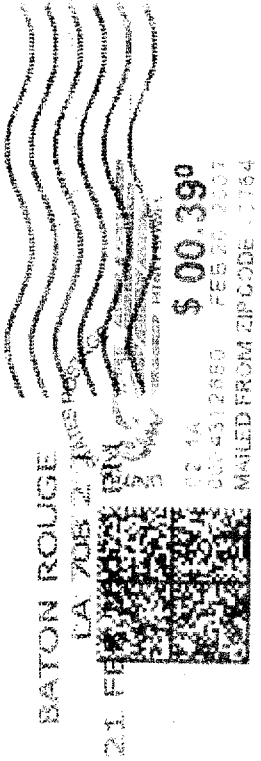
Mary Coghlan
VP of Human Resources
Dow Louisiana Federal Credit Union

07 FEB - 2 AM 9:30



P.O. Box 738 / Plaquemine, LA 70765-0738

ADDRESS SERVICE REQUESTED



*Top Hat Plan Exemption
Employee Benefits Security Admin
Room N-1513
US Dept of Labor
200 Constitution Ave N.W
Washington, DC 20540*

*20001+2015 1050
Washington, DC 20540*