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To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

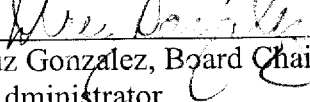
From: San Diego Metropolitan Credit Union
9212 Balboa Avenue
San Diego, California 92123
Federal Tax ID Number: 95-1593663

Pursuant to 29 CFR Section 2520.104-23(a)(1), the San Diego Metropolitan Credit Union ("SDMCU") is filing this notice with the Secretary of Labor to declare the following:

1. SDMCU maintains the plan or plans described below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. SDMCU has established an Executive Retirement Plan, effective as of January 1, 2007. This Plan covers one (1) employee. This employee is a senior executive member of management and is highly compensated.
3. SDMCU has established a Supplemental Life Insurance Plan, effective as of January 1, 2007. This Plan covers five (5) employees. The employees are senior executive members of management and are highly compensated.
4. The Plan Administrator for both Plans is the Board of Directors of SDMCU.

Date: February 27, 2007

San Diego Metropolitan Credit Union

By: 
D. Cruz Gonzalez, Board Chairperson, as
Plan Administrator

Post Office Box 719099
San Diego, California 92171-9099



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*Earning your trust.
Building your future.*

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