

07 APR -6 PM 2:03

March 30, 2007

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Notice of Plan(s) of Deferred Compensation

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfounded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

1. Name and Address of Employer:

ESB Financial
801 Merchant Street P.O. Box 807
Emporia, KS 66801-0807

2. Federal Employee Identification No. (EIN):

48-0209570

3. The Employer has adopted a plan of deferred compensation or welfare benefit primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The plan was made effective March 30, 2007

4. There are eight participants in the plan.

ESB Financial
801 Merchant Street
PO Box 807
Emporia, KS • 66801
620.342.3454
Toll-Free 877.342.3459
Fax 620.342.5311

ESB Financial
Business Center
12th & Industrial Road
PO Box 807
Emporia, KS • 66801
620.342.8655
Toll-Free 877.342.3459
Fax 620.343.3510


www.esbfinancial.com



Kindly acknowledge receipt of this filing by signing and returning to us a copy of this letter for acknowledgement purposes.

Very truly yours,

ESB Financial

By: 
James C. Wayman, President & CEO

ESB Financial

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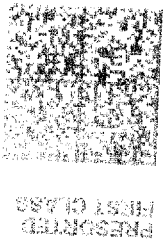
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