

HOLLAND & HART ^{LLP}



BENEFITS LAW GROUP

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April 27, 2007

Certified Mail –Return Receipt Requested

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

07107-2144-1

**Re: Western Vista Federal Credit Union
EIN: 83-0169225
Statement Regarding Western Vista Federal Credit Union
Supplemental Executive Retirement Plan**

To the Office of Employee Benefits Security:

We are filing on behalf of our client, Western Vista Federal Credit Union, the enclosed statement required by Department of Labor Reg. § 2520.104-23.

Sincerely,

Rebecca L. Hudson
for Holland & Hart ^{LLP}

RLH:grh
Enclosure
cc: John T. Balsler (w/enc.)

3702512_1.DOC

STATEMENT REGARDING SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN

Employer: Western Vista Federal Credit Union

Address: 3207 Sparks Road
P.O. Box 20105
Cheyenne, Wyoming 82003-7002

EIN: 83-0169225

The Employer has adopted the Western Vista Federal Credit Union Supplemental Executive Retirement Plan (the "Plan") for the benefit of its employees. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer has approximately 40 employees. The Plan is the second deferred compensation arrangement provided, and three employees are eligible to participate.

CERTIFIED MAIL

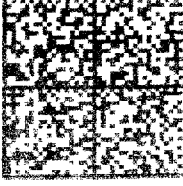


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