

GUARDIAN CREDIT UNION

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June 1, 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:** Guardian Credit Union
2. **Employer Address:** 4501 West Greenfield Ave., West Milwaukee, WI 53214
3. **Employer EIN:** 39-0334442
4. **Purpose of Plan:** 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:** 2
6. **Number of Employees in each Plan(s):** 1

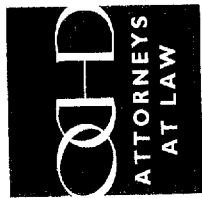
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

GUARDIAN CREDIT UNION

By: *Kevin Nitka*, CFO

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