

Jennifer G. Kregel
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2520080801489

October 24, 2007

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

07 NOV -7 AM 12: 07

Re: **Deferred Compensation Plan – The Golden 1 Credit Union**
Client-Matter No. 05238.00027


Dear Sir/Madam:

I enclose an original and a copy of the Top Hat Plan statement for The Golden 1 Credit Union.

Please conform the copy and return it to us in the enclosed stamped envelope. If you have any questions please do not hesitate to contact us.

Very truly yours,

DOWNEY BRAND LLP



Jennifer G. Kregel

Enclosure

cc: James C. Paul

Jennifer G. Krengel
JKrengel@DowneyBrand.com

October 24, 2007

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

07 NOV 27 AM 12:06

Deferred Compensation Plan – Top Hat Filing

Gentlemen:

Pursuant to 29 C.F.R. §2520.104-23, we are filing the following tophat statement on behalf of our client, The Golden 1 Credit Union:

1. Name and Address of Employer:

The Golden 1 Credit Union
8945 Cal Center Drive
Sacramento, CA 95826

2. Federal Employer Identification No. 94-0362025.

3. The Employer has established a deferred compensation plan that is an unfunded arrangement maintained primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One individual is covered by the plan.

Very truly yours,

DOWNEY BRAND LLP

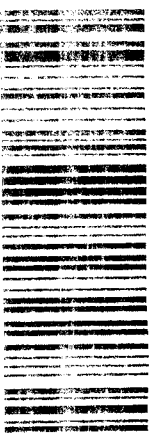


Jennifer G. Krengel

cc: Jim Paul

07 NOV -7 AM 12:06

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of Medi, 10th Floor
to, CA 95814

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