



December 3, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

Re: 457(b) Plan

Dear Sir or Madam:

On behalf of Eastern Corporate Federal Credit Union ("EasCorp") and in compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded plans for a select group of management or highly compensated employees specified in Department of Labor Regulations §2520.104-23, the following information is provided:

Name and Address of Employer:	Eastern Corporate Federal Credit Union 35 Corporate Drive, Suite 300 Burlington, MA 01803
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Employer Identification Number: **04-2658574**

Name of Plan:	EasCorp 457(b) Plan
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Number of Participants:	9
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EasCorp maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of EasCorp.

To the extent required by Department of Labor section 2520.104-23, all previous and contemporaneous Company filings with the Department of Labor under the above regulations with respect to other Company plans are hereby incorporated by reference.

Sincerely,

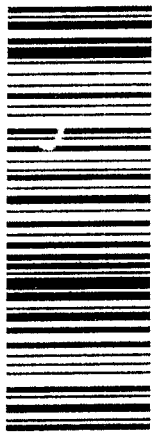
Kathleen Loughlin
 Vice President, Human Resources

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EasCorp
What together we can do.SM

35 Corporate Drive
Suite 300
Burlington, MA 01803

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Request



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