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11 December 2007

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

RE: Top Hat Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance 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: MidState Educators Credit Union, Inc.
2. Employer Address: 399 E Livingston Ave, Columbus, Ohio 43215
3. Employer EIN: 31-4379753
4. 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: 1 (one)
6. Number of employees in each plan(s): 5 (five)

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

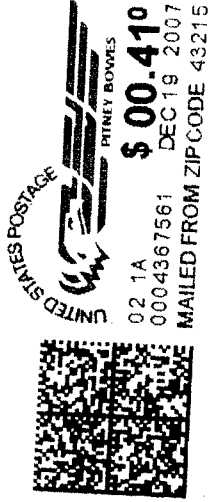
Sincerely,

Richard Maslyk
President, CEO
MidState Educators Credit Union, Inc.



399 East Livingston, Columbus, OH 43215

RETURN SERVICE REQUESTED



Pension and Welfare Benefits Administration
Room N-1513
US Department of Labor
200 Constitution Ave NW
Washington, DC 20210

