

FIRELANDS

Federal Credit Union

Membership is only the beginning...

December 19, 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

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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: Firelands Federal Credit Union
2. Employer Address: 221 E. Main St., Bellevue, OH 44811
3. Employer EIN: 34-447-3231
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
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,

Donna A. Carr
HR Administrator
Firelands Federal Credit Union

Bellevue
221 E. Main Street

Norwalk
175 Cleveland Road

Galion
419 Harding Way W.

Bucyrus
2100 E. Mansfield Street

800-276-5775

419-483-4180

P.O. Box 8005 ~ Bellevue OH 44811

www.firelandsfcu.org

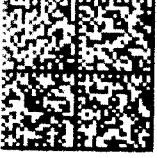


P.O. Box 8005
Bellevue, Ohio 44811-8005

FORWARDING SERVICE REQUESTED



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0094374675 DEC 28 2007
\$ 00.41⁰
MAILED FROM ZIP CODE 44811



Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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