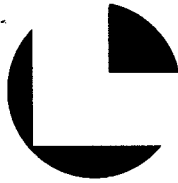


LOUVIERS
FEDERAL
CREDIT
UNION



2612 Kirkwood Highway • Meadowood II Shopping Center • Newark, DE 19711

Telephone - (302) 733-0426
FAX - (302) 733-0631

January 29, 2008

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

08 FEB 19 AM 9:31

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:

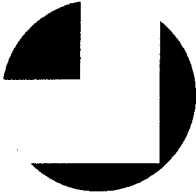
1. Employer Name: Louviers Federal Credit Union
2. Employer Address: 2612 Kirkwood Highway, Newark, DE 19711-7252
3. Employer EIN: 23-7001285
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan: 4

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

Sincerely,

Signature of Authorized Person
Louviers Federal Credit Union

LOUVIERS
FEDERAL
CREDIT
UNION



2612 Kirkwood Highway
Meadowood II Shopping Center
Newark, DE 19711



1000 PB5537578
9264 00.470 JAN 31 2008
U S S MAILED FROM ZIP CODE 19711

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Washington, DC 20210

