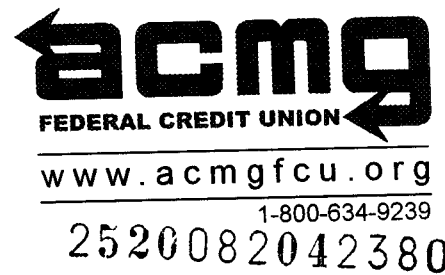


COMMITTED • CONVENIENT • CONNECTED



March 12, 2008

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

Re: Top Hat Plan Exemption

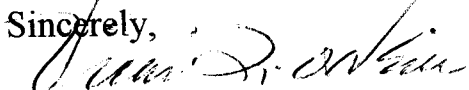
Dear Secretary:

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: ACMG Federal Credit Union
2. Employer Address: 1753 Milton Avenue, Solvay, New York, 13209
3. Employer EIN: 15-0572971
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: One
6. Number of Employees in each Plan (s): Three

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

Sincerely,

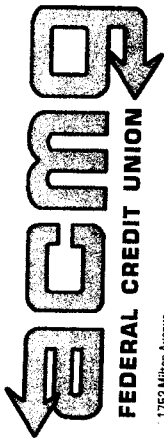

Vicki H. O'Neill, President/General Manger
ACMG Federal Credit Union

1753 Milton Avenue
Solvay, New York 13209
Phone: (315) 488-4433
Fax: (315) 488-9201

7555 Morgan Road
Liverpool, New York 13090
Phone: (315) 457-9301
Fax: (315) 457-3815

4800 South Salina Street
Syracuse, New York 13205
Phone: (315) 701-4466
Fax: (315) 701-2488

03/12/08 10:11:24 AM



FEDERAL CREDIT UNION

1753 Milton Avenue
P.O. Box 188
Solvey, NY 13209

7555 Morgan Road
Liverpool, NY 13090

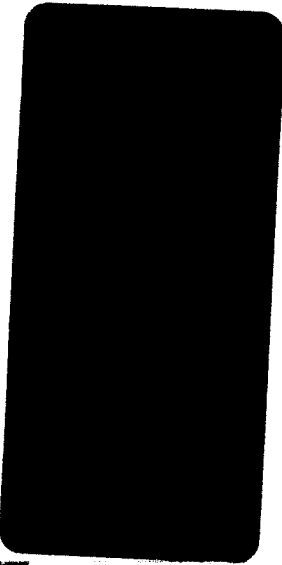
4800 S. Salina Street
Syracuse, NY 13205

RETURN SERVICE REQUESTED

CERTIFIED MAIL™



7006 0100 0004 6480 06J3



*Employee Benefits Security Administration
Room N-1513*

*U.S. Department of Labor
200 Constitution Ave N.W.
Washington D.C. 20310*

**RETURN RECEIPT
REQUESTED**

