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RUTHENBERG
& LONG PC
EMPLOYEE BENEFITS LAWYERS

2520082702712

... see the benefits

620 Coolidge Drive, Suite 350 • Folsom, California 95630-3184 • www.seethebenefits.com • Telephone: 916/357/5660 • Fax: 916/357/5644

April 28, 2008

Via Federal Express

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

04/29/08 10:49:55

Re: Sierra Central Credit Union
Supplemental Executive Retirement Plan

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of Sierra Central Credit Union with respect to the above-referenced unfunded deferred compensation plan that became subject to part 1 of title I of ERISA on December 31, 2007. The employer's name and address are Sierra Central Credit Union, 820 Plaza Way, Yuba City, California, 95991. The employer's federal tax identification number is 94-1484851. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan covers one employee. If you need any additional information with respect to the plan, please let me know.

Very truly yours,

Kenneth W. Ruthenberg, Jr.
KWR@seethebenefits.com

cc: John Cassidy

SI026.01
SCCU-NQDC-LIDOL-TopHat.doc

From: Origin ID: MHRA (916)357-5660
Kenneth W. Ruthenberg, Jr.
Chang, Ruthenberg & Long PC
620 Coolidge Dr. #350

Folsom, CA 956303184



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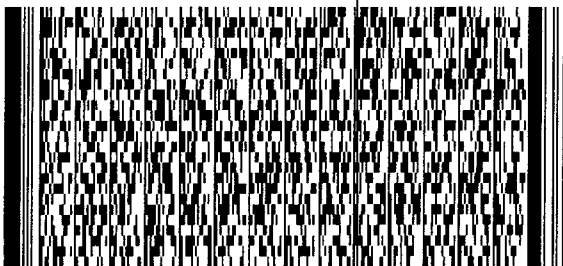


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Top Hat Plan Exemption
Employee Benefits Security Admin.
U.S. Department of Labor
200 Constitution Ave.,NW Rm N-1513
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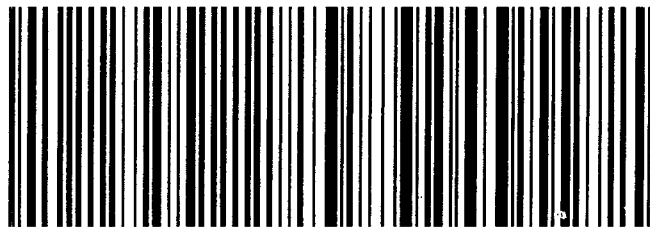
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