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OUR REFERENCE NO.:  
4827-2018-2018.1 / 012081-2

April 1, 2008

**VIA CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W. , Room N-1513  
Washington, DC 20210

Ladies and Gentlemen:

Re: University of Hawaii Federal Credit Union--  
Deferred Compensation Agreement

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided on behalf of the University of Hawaii Federal Credit Union:

Name and Address of Sponsoring Employer:

University of Hawaii Federal Credit Union  
2019 South King Street  
Honolulu, HI 96826

Employer Identification Number: 99-0087313

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U.S. Department of Labor  
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Declaration:

University of Hawaii Federal Credit Union maintains the University of Hawaii Federal Credit Union Supplemental Executive Retirement Plan, a plan primarily for the purpose of providing deferred compensation for two individual management/highly compensated employees. The Plan was executed January 30, 2008 (and effective as of September 25, 2007).

Number of Plans and Participants in Each Plan:

One plan covering two employees.

Sincerely,

A handwritten signature in black ink, appearing to read 'John C. Khil', written over a horizontal line.

John C. Khil

JCK/lyy

