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A Legal Professional Association

U.S. DEPT.  
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July 7, 2008

Top Hat Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Employment Security Credit Union

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,

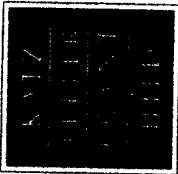
  
Stephen C. Kisling

SCK/jlw  
Enclosure

KTBH: 4852-1325-6706, v. 1

**STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)**

1. Employer's Name: Employment Security Credit Union  
Address: P.O. Box 1828  
Jefferson City, MO 65102  
EIN: 44-0524890
2. The Employer maintains a separate nonqualified deferred compensation plan for each of two management/highly compensated employees.



KATZ TELLER BRANT & HILD  
 A LEGAL PROFESSIONAL ASSOCIATION  
 255 EAST FIFTH STREET, SUITE 2400  
 CINCINNATI, OHIO 45202-4787



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