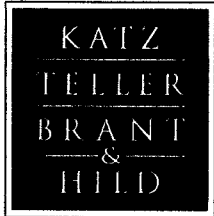


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Stephen C. Kisling  
Direct Fax: (513) 762-0007  
Telephone: (513) 721-4532  
skisling@katzteller.com

U.S. DISTRICT COURT  
08 JUL -2 AM 11:16

A Legal Professional Association

May 28, 2008

08 JUL -2 AM 11:16

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: TPS 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

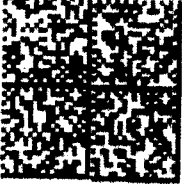
KTBH: 4810-4391-3218, v. 1

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

1. Employer's Name:                    TPS Credit Union  
Address:                                3.845 Angola Road  
    Toledo, OH 43615  
  
EIN:                                        34-4376330
  
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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200 Constitution Avenue, N.W.  
Washington, D.C. 20210

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