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July 31, 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**

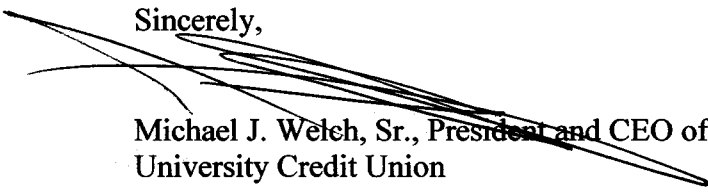
Dear Secretary:

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: University Credit Union
2. Employer Address: 6250 SW 57<sup>th</sup> Avenue, Miami, FL 33143
3. Employer EIN: 59-0747276 59-0747276
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: 3
6. Number of Employees in each Plan: 1

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

Sincerely,

  
Michael J. Welch, Sr., President and CEO of  
University Credit Union



WORLD CLASS MEMBER SERVICE  
P.O. Box 248133 Coral Gables, FL 33124-8133



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\$ 00.420  
MAILED FROM ZIP CODE 33143  
ADDRESS SERVICE REQUESTED



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