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October 29, 2008

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: Top Hat Plan Exemption

Dear Secretary:

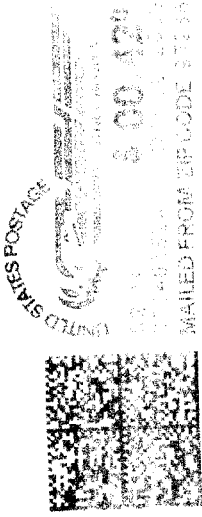
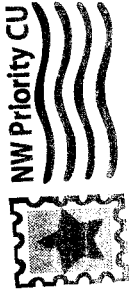
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23 (b), we provide the following information:

1. Employee Name: NW Priority Credit Union
2. Employer Address: PO Box 16640, Portland, OR 97292-0640
3. Employer EIN: 93-0323668
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: 1
6. Number of Employees in each Plan (s): 9

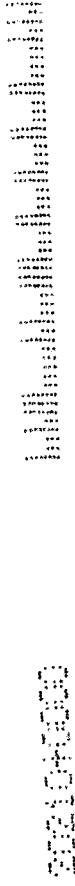
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104 (a) (1) of ERISA.

Sincerely,

Mark D. Turnham
NW Priority Credit Union



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