

Stacey A. Huse
317/713-3586
shuse@taftlaw.com

2520090770226

October 31, 2008

Certified Mail,
Return Receipt Requested

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

03 OCT 12 PM 2:40

Re: ERISA Reporting and Disclosure Statement

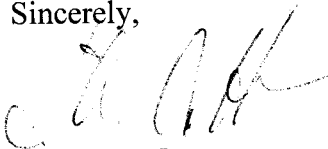
Dear Sir or Madame:

Enclosed please find the original and one copy of the ERISA Reporting and Disclosure Statement for Diamond Valley Federal Credit Union, pursuant to 29 C.F.R. 2520.104-23.

If you have any questions regarding this form, please feel free to contact me at (317) 713-3500. Otherwise, please file-stamp the enclosed copy of the ERISA Reporting and Disclosure Statement and return it to me in the enclosed self-addressed, stamped envelope.

Thank you for your attention to this matter.

Sincerely,



Stacey A. Huse

SAH:dsr
Enclosures

cc: Brian S. Lankford (w/o enc.)
Janelle M. Onnen, via email (w/enc.)

931768_1

ERISA REPORTING AND DISCLOSURE STATEMENT

DATE: October 28, 2008

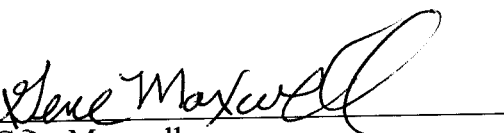
TO: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Name: Diamond Valley Federal Credit Union (the "Employer")
Address: 840 Diamond Avenue, Evansville, IN 47711
EIN: 35-1067773

Pursuant to 29 CFR 2520.104-23, the Employer files this statement as an alternative means of complying with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

The Employer currently maintains a Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees for which benefits are paid as needed solely from the general assets of the Employer. Three participants have Deferred Compensation Agreements under the Plan.

EMPLOYER

By: 
Gene Maxwell
Chairman of the Board

CERTIFIED MAIL

POSTNET



7007 3020 0000 2522 9605

tinus & Hollister LLP
ana Square, Suite 3500
olis, IN 46204-4609

RETURN SERVICE
REQUESTED

Certified Mail, Return Receipt Requested

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

