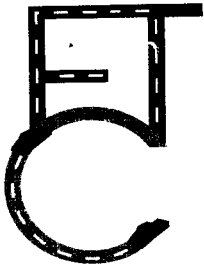


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December 23, 2008

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

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: Florida Transportation Credit Union
2. Employer Address: 3400 W Commercial Blvd
3. Employer EIN: 596139444
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: one
6. Number of Employees in each Plan(s): 2

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

Sincerely,

Scott A. Meyer  
President/CEO  
Florida Transportation Credit Union

**Florida Transportation Credit Union**

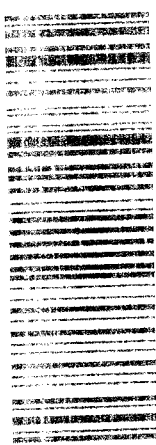
**Broward:** 3400 W Commercial Blvd ♦ Fort Lauderdale, FL 33309 ♦ (954) 730-2047 ♦ Fax (954) 777-4535

**Dade:** 1000 NW 111 Avenue ♦ Miami, FL 33172 ♦ (305) 470-5419 ♦ Fax (305) 470-5567

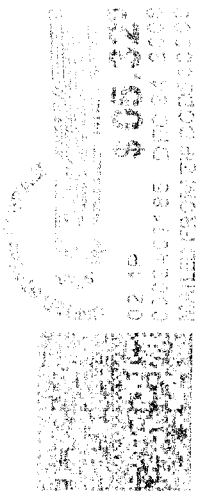
Out of Area (800) 445-7418



Florida Transportation Credit Union  
 3400 West Commercial Blvd  
 Fort Lauderdale, FL 33309



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

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