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A N G E L L

JAN 21 2009

January 9, 2009

The ANGELL Pension Group, Inc.

Actuaries, Consultants and Administrators for Employee Benefit Plans

10 Hemingway Drive

East Providence, Rhode Island 02915

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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: *Rockland Federal Credit Union 457(f) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Rockland Federal Credit Union 457(f) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

A handwritten signature in black ink that reads "Peter L. Karlson".

Peter L. Karlson, J.D., LL.M.

Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC\12854-01

Enclosure

cc: Phyllis Feneck, *Rockland Federal Credit Union*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Rockland Federal Credit Union
241 Union Street
Rockland, MA 02370*

EIN of Employer: *04-1782360*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Rockland Federal Credit Union 457(f) Plan*

Date of Adoption of Plan: *September 24, 2008*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

ROCKLAND FEDERAL CREDIT UNION

By: *AKC*

Dated: *1/8/09*



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CERTIFIED MAIL



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