



2000 Tongass Avenue
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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington DC 20210

March 12, 2009

Re: Tongass Federal Credit Union


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: Tongass Federal Credit Union
2. Employer Address: 2000 Tongass Avenue, Ketchikan AK 99901-6046
3. Employer EIN: 92-6003080
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: Two

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

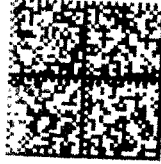
Sincerely,


Susan E. Fisher, CEO
Tongass Federal Credit Union



TONGASS FEDERAL CREDIT UNION
 2000 Tongass Avenue
 Ketchikan, AK 99901

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