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February 25, 2009

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 I 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: ACCESS Federal Credit Union
2. Employer Address: 6 Franklin Ave, Clinton, NY 13323
3. Employer EIN: 156017605
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): 8

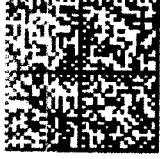
The Employer will provide plan documents, if any, to the secretary upon request as required by Section 104(a) (1) of ERISA.

Very truly yours,

Thomas L. Owens,
President & CEO
ACCESS Federal Credit Union



390 W. Seneca St.
 P.O. Box 8
 Sherrill, New York 13461
 TEMP - RETURN SERVICE REQUESTED



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 MAILED FROM ZIP CODE 13323

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