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April 14, 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 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.

- Employee Name: Lake Michigan Credit Union
- Employer Address: 4027 Lake Drive SE, Grand Rapids, MI 49546
- Employer EIN: 38-1215360
- The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Number of Plans: 1
- Number of Employees in each Plan: 2

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

Sincerely,

Nora Swart
Vice President of Human Resources
LAKE MICHIGAN CREDIT UNION



P.O. Box 2848
Grand Rapids, MI 49501-2848

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