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A Legal Professional Association

EBSA/PUBLIC
2009 OCT 13

Stephen C. Kisling
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October 7, 2009

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The United Federal Credit Union

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Stephen C. Kisling", written over a horizontal line.

Stephen C. Kisling

SCK/jlw
Enclosure

KTBH: 4833-1344-1284, v. 1

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: The United Federal Credit Union

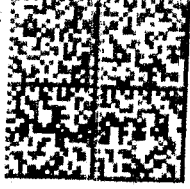
 Address: 3600 University Avenue
 Morgantown, WV 26505

 EIN: 52-0985554

2. The Employer maintains a nonqualified deferred compensation plan for one
 management/highly compensated employee.



KATZ TELLER BRANT & HILD
A LEGAL PROFESSIONAL ASSOCIATION
255 EAST FIFTH STREET, SUITE 2400
CINCINNATI, OHIO 45202-4787



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