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EBSA/PUBLIC DISCLOSURE  
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January 11, 2010

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Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N 1513  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

**bodman**  
ATTORNEYS & COUNSELORS

Re: Communicating Arts Credit Union Eligible Section 457(b) Plan (Plan)

Dear Sir or Madam:

Enclosed please find a copy of the reporting and disclosure requirement for the Plan required by DOL Reg. §2520.104-23. Please accept the statement for filing.

If you have any questions, please feel free to contact the undersigned.

Very truly yours,



David B. Walters

Enclosure

c: Communicating Arts Credit Union

**COMMUNICATING ARTS CREDIT UNION  
REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**


In compliance with Section 110 of the Employee Retirement Income Security Act of 1974, as amended (ERISA) and the regulations thereunder, found in DOL Reg. §2520.104-23, Communicating Arts Credit Union is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

Employer:	Communicating Arts Credit Union
Address:	630 Howard Street Detroit, MI 48226
Employer Identification No:	38-0480308
Plan Name:	Communicating Arts Credit Union Eligible Section 457(b) Plan
Number of Plans:	1
Number of Employees Participating in each Plan:	1

Communicating Arts Credit Union maintains the above-named unfunded plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees.

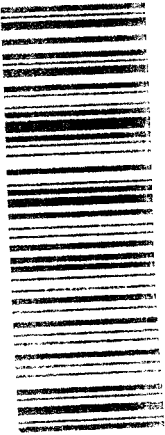
Communicating Arts Credit Union will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

EMPLOYER

By:   
Henry H. Hubbard

Its: President/CEO

Dated: January 7<sup>th</sup>, 2010



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ATTORNEYS & COUNSELORS

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