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A Legal Professional Association

EBSA/PUBLIC DISCLOSURE

2010 JAN 25 AM 7:37

Stephen C. Kisling  
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January 13, 2010

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: Rolla 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".

Stephen C. Kisling

SCK/jlw  
Enclosure

KTBH: 4826-1913-2933, v. 1

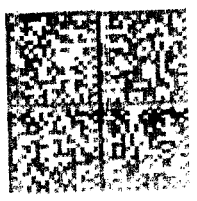
**STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)**

1.     Employer's Name:             Rolla Federal Credit Union  
  
       Address:                     1012 Forum Drive  
                                      Rolla, MO 65401  
  
       EIN:                         43-0769339
  
2.     The Employer maintains a nonqualified deferred compensation plan for one  
       management/highly compensated employee.



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

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