

EBSA/PUBLIC DISCLOSURE

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February 25, 2010

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

Re: *Rogue Federal Credit Union – Long Term Incentive Compensation Plan*

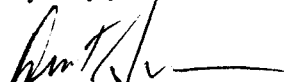
Dear Secretary:

This letter is written on behalf of Rogue Federal Credit Union (“Credit Union”). The Credit Union intends to use the alternative filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA) with respect to the Credit Union’s Long Term Incentive Compensation Plan (“Plan”). We provide the following information according to Regulation Section 2520.104-23(b):

1. Name and address of employer: Rogue Federal Credit Union, 1370 Center Drive, Medford, Oregon 97501;
2. Employer’s tax identification number (EIN): 93-0491115;
3. The employer hereby declares that it maintains the Plan primarily for the purpose of providing incentive compensation for a select group of management or highly compensated employees;
4. The employer hereby states that it maintains a separate plan primarily for the purpose of providing incentive compensation for a select group of management or highly compensated employees and that two executives are covered by the Plan.

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

Very truly yours,


 Dean T. Sandow

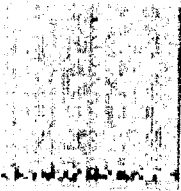
DTS/ss

cc: Rogue Federal Credit Union
 Jane Upton (via email only)
 Alec Berkman (via email only)
 Suzanne Meyer (via email only)

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ATTORNEYS

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION, ROOM
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