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2915 Pepperell Parkway  
Opelika, AL 36801  
www.fourseasonscreditunion.com

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January 16, 2010

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

**Notice of Deferred Compensation Arrangement**

Dear Sir/Madam:

**Four Seasons Federal Credit Union** maintains a nonqualified deferred compensation arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The deferred compensation arrangement has two (2) participants.

The name, address, and employer identification number of the employer are as follows:

**Four Seasons Federal Credit Union**  
2915 Pepperell Parkway  
Opelika, Alabama 36801

Employer ID # 63-0508898

This letter is intended to satisfy the requirements of Section 2520.104-23 of the Department of Labor Regulations.

Please contact us if copies of plan documents or any additional information is required related to this filing.

Sincerely,

**Four Seasons Federal Credit Union**

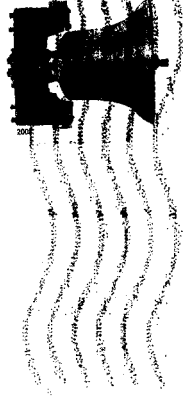
By:





2915 Pepperell Parkway  
Opelika, Alabama 36801

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