

April 2, 2010

EBSA/PUBLIC DISCLOSURE

2010 MAY 19 AM 7:45

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Dakota West Credit Union

Address: 329 North Main
 P.O. Box 1496
 Watford City, ND 58854

Employer ID
 Number:

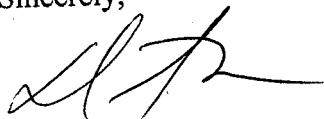
45-0226725

Effective 4-13-2010, the Employer adopted the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
457(f) Retention Plan	3

The Employer will provide plan documents to the Secretary of Labor on request.

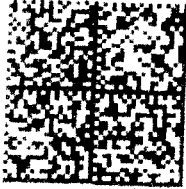
Sincerely,



Denton Zubke
 Chief Executive Officer



P.O. Box 1496
329 N. Main
Watford City, ND 58854



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