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P.O. BOX 1586
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EUREKA, MONTANA 59911
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May 13, 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

Re: Top Hat Plan Exemption

Dear Secretary,

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuit to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Lincoln County Credit Union
2. Employer Address: P.O. Box 1586, Libby, MT 59923
3. Employer EIN: 81-0290653
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

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

Sincerely,

A handwritten signature in cursive script that reads "Chari Lucas".

Chari Lucas
President, Lincoln County Credit Union

ERISA/PUBLIC DISCLOSURE
2010 MAY 24 PM 3:36

Lincoln
COUNTY CREDIT UNION
Place Your Hand on Friends

P.O. BOX 1586
LIBBY, MONTANA 59923

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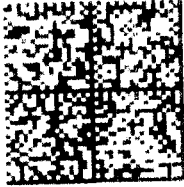
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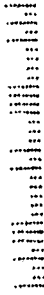
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