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A Legal Professional Association

EBSA/PUBLIC DISCLOSURE

2010 OCT 12 PM 3:39

Stephen C. Kisling
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October 5, 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: VacationLand 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 that reads "Stephen C. Kisling/jew".

Stephen C. Kisling

SCK/jlw
Enclosure

KTBH: 4810-8252-2887, v. 1

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

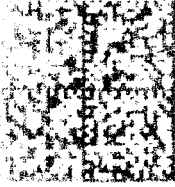
1. Employer's Name: VacationLand Federal Credit Union
 Address: 2409 E. Perkins Avenue
 Sandusky, OH 44870

 EIN: 34-4471322

2. The Employer maintains a nonqualified deferred compensation plan for one
 management/highly compensated employee.

**KATZ
TELLER
BRANT
&
HILD**

KATZ TELLER BRANT & HILD
A LEGAL PROFESSIONAL ASSOCIATION
265 EAST FIFTH STREET, SUITE 2400
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