



Communication 2010 OCT 18 PM 1:25

October 12, 2010

**CERTIFIED MAIL--
RETURN RECEIPT REQUESTED**

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

Re: Supplemental Executive Retirement Plan (the "Program")

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the above-referenced Program is provided by the undersigned administrator of the Program:


1. The name of the Employer is Communication Federal Credit Union.
2. The mailing address of the Employer is 4141 NW Expressway, Suite 200, Oklahoma City, OK 73116-1675.
3. The Employer Identification Number is 73-0582460.
4. The above named Employer maintains the Program primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. The Employer maintains two "top hat" programs.
6. There is currently one participant in the Program. The number of participants may change from time to time.
7. Benefits under the Program are paid as needed solely from the general assets of the Employer and its affiliates.

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8. The Employer will provide a copy of the Program documents to the office of the Employee Benefits Security Administration upon request.

We would appreciate your stamping and returning to our office the enclosed copy of this letter in order to indicate receipt of this letter.

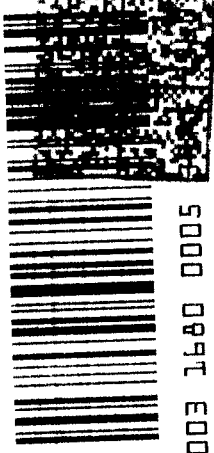
COMMUNICATION FEDERAL CREDIT UNION

By: 
Title: President/CEO

cc: William A. Gray, Esq.
Ms. Debbie Hilton

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Oklahoma City, OK 73116-1675