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TORRANCE
COMMUNITY CREDIT UNION

March 23, 2011

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

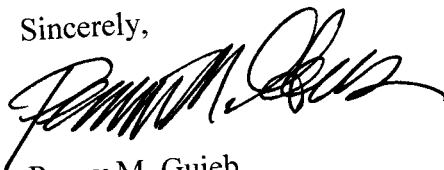
Dear Secretary:

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. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Torrance Community Federal Credit Union
2. Employer Address: 2377 Crenshaw Boulevard, Suite 150 Torrance, CA 90501
3. Employer EIN: 95-2092891
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 (One)
6. Number of Employees in each Plan(s): 1 (One)

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

Sincerely,



Penny M. Guieb
Torrance Community FCU

