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EBSA/PUBLIC DISCLOSURE

2011 OCT 31 PM 3:19

October 26, 2011

Ent Federal Credit Union  
P.O. Box 15819  
Colorado Springs, CO 80935-5819  
Colorado Springs: (719) 574-1100  
Pueblo: (719) 542-5276  
800-525-9623 • Ent.com

**Via 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: “Top-Hat” Statement pursuant to Section 2520.104-23**

Dear Sir or Madam:

This letter serves as a statement pursuant to Section 2520.104-23.

**Name and address of Employer:**

Ent Federal Credit Union  
7250 Campus Drive, P.O. Box 15819  
Colorado Springs, Colorado 80920

**Employer Identification Number:**

84-0470451

The Employer maintains the Ent Federal Credit Union 2011 Executive Deferred Compensation Plan (the “Plan”) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as applicable. The number of employees in the Plan is five (5).

The Employer is the plan administrator of the Plan and is the entity from whom the Department of Labor may request Plan documents.

There are no additional employers in the Employer’s controlled group.

Sincerely,

A handwritten signature in black ink, appearing to read 'Charles Emmer'.

Charles Emmer  
Chief Executive Officer  
Ent Federal Credit Union



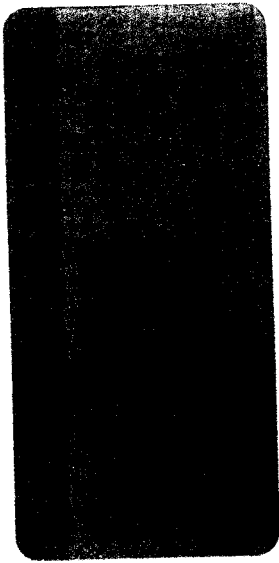
P.O. Box 15819  
Colorado Springs, CO 80935-5819

RETURN SERVICE REQUESTED

**CERTIFIED MAIL™**



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