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March 5, 2012

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: Washington Community 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,


Stephen C. Kising

SCK/jlw
Enclosure

KTBH:4828-7180-1614.1

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

1. Employer's Name: Washington Community Federal Credit Union
Address: 45 Griffith Avenue
Washington, PA 15301

EIN: 25-6133620
2. The Employer maintains a nonqualified deferred compensation plan for one management/highly compensated employee.

KTBH:4828-7180-1614.1

CINCINNATI OH 452
900489
AP 4993
CINCINNATI

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