



May 22, 2012

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, D.C. 20210

Re: 29 C.F.R. §2520.104-23 Filing

Dear Sir or Madam:

This letter is intended as a filing pursuant to 29 C.F.R. §2520.104-23 with respect to the program or arrangement identified below.

1. Name and Address of Employer: Land of Lincoln Credit Union
2890 North Oakland Avenue
Decatur, Illinois 62526
2. Employer's EIN: 37-0643547
3. Identification of program or arrangement: Land of Lincoln Credit Union Deferred Compensation Plan for Key Employees (Section 457(f))
4. Declaration: The employer maintains the preceding program or arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.
5. Number of programs or arrangements: One (1)
6. Number of employees in program or arrangement: Five (5)

As required by regulation, the employer will provide you, upon your request, documentation relating to the program or arrangement.

Sincerely,

Land of Lincoln Credit Union

By Marc Dunaway

Its Pres. - Treas.

EBSA/PUBLIC DISCLOSURE
2012 MAY 29 PM 2:33

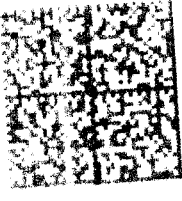


Land of Learning

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