

EBSA/PUBLIC DISCLOSURE
2012 OCT -2 PM 3:20

September 25, 2012

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Top Hat Statement for the First Federal Executives and Directors Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: First Federal Savings Bank

Employer's Address: 383 Shoshone St. North
Twin Falls, ID 83301

Employer's Tax ID#: 82-0172244

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Statement: The Employer maintains the First Federal Executives and Directors Deferred Compensation Plan which currently covers one employee, but we expect that it will expand in the near future to cover approximately 12 employees.

For additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jay Dodds', written over a horizontal line.

Jay Dodds
Executive Vice President, Chief Financial Officer



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