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October 2, 2012

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: AllSouth Federal Credit Union
2. Employer Address: 6923 N. Trenholm Rd., Columbia, SC 29206
3. Employer EIN: 57-0407742
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
6. Number of Employees in each Plan(s): 9

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

Sincerely,

A handwritten signature in black ink that reads "Kevin Cluppert".

Kevin Cluppert
SVP, Human Resources
AllSouth Federal Credit Union



ALLSOUTH
Federal Credit Union

6923 North Trenholm Road
Columbia, SC 29206

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