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November 5, 2012

BY 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: Tucson Federal Credit Union Long Term Incentive Plan (the "Plan")

Dear Sir/Madam:

We are providing the following information on behalf of Tucson Federal Credit Union to comply with the alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA under Section 2520.104-23 of the Department of Labor's Regulations:

1. **Name and Address of Employer:**

Tucson Federal Credit Union
1160 North Winstel Blvd.
Tucson, Arizona 85716-4023

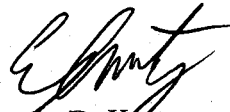
2. **Employer Identification Number:** 86-0098798

3. Tucson Federal Credit Union hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one employee in the Plan as of this date.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

FENNEMORE CRAIG, P.C.



Erwin D. Kratz

cc: Trish Kordas (via email only)
Suzanne Meyer (via email only)

APPROBATE PUBLIC RECORDS
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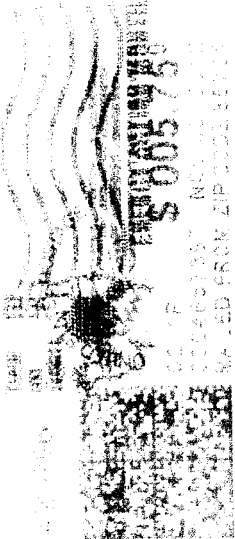
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TUCSON, ARIZONA

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EMPLOYEE BENEFITS SECURITY
ADMINISTRATION ROOM N-1513
US DEPARTMENT OF LABOR
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