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274 Rugar Street
Plattsburgh, New York 12901
(518) 324-5700

MEMBER OWNED, MEMBER COMMITTED, MEMBER FIRST, UFIRST

August 6, 2013

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

2013 AUG 12 PM 3:34

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 2520.104-24(b), we provide the following information:

1. Employer Name: UFirst FCU formerly known as SUNY Plattsburgh FCU
2. Employer Address: 274 Rugar Street, Plattsburgh, NY 12901
3. Employer EIN: 14-6098256
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): 1

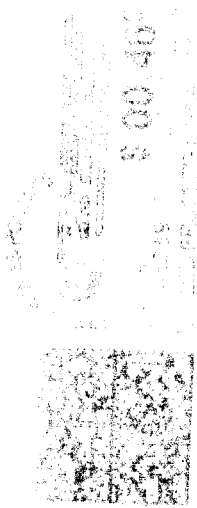
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(1) (1) of ERISA.

Sincerely,

Linda Bourgeois
President/CEO
UFirst FCU

U First Federal Credit Union
274 Rugar Street
Plattsburgh, NY 12901

ADDRESS SERVICE REQUESTED



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