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Date: December 2, 2013

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: 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: Miami University Community Federal Credit Union
2. Employer Address: 420 Wells Mill Drive Oxford, OH 45056
3. Employer EIN: 31-0822737
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: One
6. Number of Employees in each Plan(s): One

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

Sincerely,

John Skillings, Board Chair  
Miami University Community Federal Credit Union

**Miami University Community Federal Credit Union**

420 Wells Mill Drive • Oxford, Ohio 45056 • phone 513-529-2739 • fax 513-529-2638 • cumemservice@muccu.org • www.muccu.org



COMMUNICATIONS SECTION  
2000 W. 15th Ave. NW



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420 Wells Mill Drive  
Oxford, Ohio 45056

*Top Hat Plan Expansion  
Employee Benefits Security Admin.  
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U.S. Department of Labor  
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Washington, D.C. 20210*

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