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Richard J. Birmingham
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RECEIVED
JAN 22 2014

January 14, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Nonqualified Deferred Compensation Plan

To Whom It May Concern:

Pursuant to ERISA Labor Regulation § 2520.104-23, this letter should serve as a notice to the Department of Labor that Washington State Employees Credit Union sponsors a deferred compensation plan under Code Section 457(b) called the Washington State Employees Credit Union Deferred Compensation Plan (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Benefits from the Plan are either: (a) paid from the general assets of the Employer and/or from a grantor trust established by the Employer which conforms to the model trust in IRS Rev. Proc. 92-64, or (b) provided exclusively through insurance contracts or funded with premiums paid by the Employer directly from its general assets. The effective date of the Plan was January 1, 1987. We believe a top hat filing was originally filed, but we cannot locate a copy. Therefore, out of an abundance of caution, a Delinquent Filer Voluntary Correction Program (DFVP) submission is being filed in connection with the late filing of the top hat notice for this Plan.

Employer Information

Name: Washington State Employees Credit Union

Address: 330 Union Avenue S.E.
Olympia, WA 98501

DWT 23116291v1 0060477-000005

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Employer Identification Number: 91-0683062


Participants: Currently 26, of whom 19 have elected to participate.

Washington State Employees Credit Union also sponsors the Washington State Employees Credit Union 457(f) Plan (the "457(f) Plan"), which currently has six participants. A top hat notice was timely filed for the 457(f) Plan on November 20, 2012.

If you have any questions about this information, please call me.

Very truly yours,

Davis Wright Tremaine LLP

A handwritten signature in black ink, appearing to read "Richard J. Birmingham", written over a horizontal line.

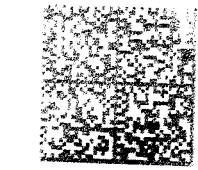
Richard J. Birmingham

cc: Carrie Swindler



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MAILED



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U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMIN
TOP HAT PLAN EXEMPTION
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WASHINGTON, DC 20210