



Suite 2300  
777 108th Avenue NE  
Bellevue, WA 98004-5149

Jeff Belfiglio  
425-646-6128 tel  
425-646-6199 fax

jeffbelfiglio@dwt.com

April 4, 2014

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**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**

2014 APR 10 PM 1:40  
POSTAL SERVICE

Re: Nonqualified Deferred Compensation Plan

To Whom It May Concern:

Pursuant to ERISA Labor Regulation § 2520.104-23, this letter will serve as a notice to the Department of Labor that Legacy Community Federal Credit Union (the "Employer") sponsors one Section 457(f) deferred compensation plan (the "Plan") for the purpose of providing deferred compensation for select executive officers of the Employer.

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 is January 1, 2014.

**Employer Information**

Name: Legacy Community Federal Credit Union

Address: 1400 South 20th Street  
P.O. Box 55377  
Birmingham, AL 35255-55377

Employer Identification Number: 63-0363853

Participants: 1

DWT 23610616v1 0099784-000001

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If you have any questions about this information, please call me at 425-646-6128.

Very truly yours,

Davis Wright Tremaine LLP

Jeff Belfiglio

cc: Alan Dick  
Joseph McGee

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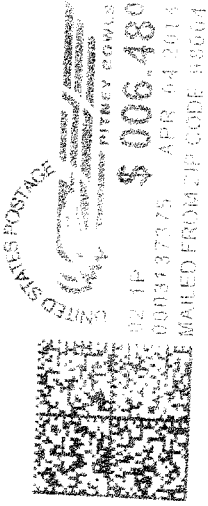
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