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FORT SMITH DIXIE CUP FEDERAL CREDIT UNION
P. O. Box 428
Fort Smith, Arkansas 72902-0428

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
05 AUG 17 PM 12:20

August 8, 2005

Via Certified Mail Return Receipt Requested

Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Fort Smith Dixie Cup Federal Credit Union
Statement Under 29 C.F.R. § 2520.104-23

Dear Sir or Madam:

I enclose a statement under 29 C.F.R. § 2520.104-23 in connection with the executive compensation arrangement(s) described in the statement.

Very truly yours,

Fort Smith Dixie Cup Federal Credit Union

By: *Vicki Newton*

Enclosure

cc: Mr. Jim Hawk, QPA, CFP, CLU
Luke Bailey, Esq.

STATEMENT UNDER 29 C.F.R. § 2520.104-23

NAME AND ADDRESS
OF EMPLOYER

Fort Smith Dixie Cup Federal Credit Union
P. O. Box 428
Fort Smith, Arkansas 72902-0428

EIN

71-0275036

DECLARATION

Fort Smith Dixie Cup Federal Credit Union maintains the plan(s) primarily for the purpose of providing deferred compensation for a select group of one or more management or highly compensated employees.

NUMBER OF PLANS

1

NUMBER OF EMPLOYEES
IN EACH PLAN

1

Fort Smith Dixie Cup Federal Credit Union

Dated:

August 8, 2005

By:

Vicki Newton
(Sign here for employer)

Its:

Manager
(Print position with employer)



FORT SMITH DIXIE CUP
 FEDERAL CREDIT UNION
 P. O. Box 428
 Fort Smith, Ark. 72902

CERTIFIED MAIL



7001 1940 0006 8878 4012

**RETURN RECEIPT
 REQUESTED**

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 Benefits Administration
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 Washington, DC 20210

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