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Sherman & Patterson, Ltd.

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April 24, 2014

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: IBM Southeast Employees' Federal Credit Union

Dear Sir or Madame:

Please find enclosed the filing pursuant to DOL Regulations § 2520.104-23 for our client, IBM Southeast Employees' Federal Credit Union. If you have any questions, please do not hesitate to contact me.

Sincerely,

SHERMAN & PATTERSON, LTD.

A handwritten signature in cursive script, appearing to read 'K.D. Sherman', written in dark ink.

Kirk D. Sherman

KDS/sj

Enclosure

cc: David Lyons (with enclosure)

2014 MAY - 1 09 AM
U.S. DEPARTMENT OF LABOR

April 24, 2014

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: IBM Southeast Employees' Federal Credit Union

Address: 1000 Northwest 17th Avenue
Delray Beach, FL 33445

Employer ID
Number: 59-1286880

Effective April 1, 2014, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees:

Plan	Number of Participants
Retention Payment Plan	1

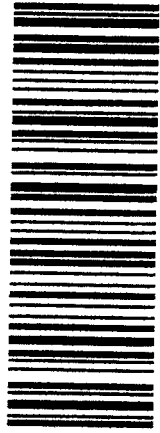
The Employer will provide plan documents to the Secretary of Labor on request.



Sherman & Patterson
Attorneys at Law

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Maple Plain, MN 55359

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Return Receipt Requested



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