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LUSE GORMAN POMERENK & SCHICK

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

5335 WISCONSIN AVENUE, N.W., SUITE 780
WASHINGTON, D.C. 20015

TELEPHONE (202) 274-2000
FACSIMILE (202) 362-2902
www.lusclaw.com

WRITER'S DIRECT DIAL NUMBER

202 274-2033

WRITER'S E-MAIL

jcardone@luselaw.com

May 27, 2014

Via Federal Express Phone: (202)-693-8512

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W., Room N-1513
Washington, D.C. 20210

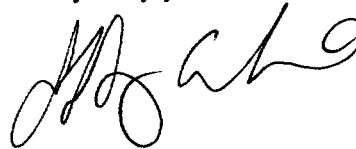
2014 MAY 29 11:16 AM
COMMUNICATIONS SECTION

Re: Notice of Adoption of Top Hat Plan by New England Federal Credit Union

Dear Sir or Madam:

Enclosed please find a notice of adoption of a top hat plan by New England Federal Credit Union. The notice is being filed pursuant to Department of Labor Regulations 29 C.F.R. §2520.104-23. If you have any questions with respect to the notice, please contact me.

Very truly yours,



Jeffrey M. Cardone

Enclosure

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29. C.F.R. § 2520.104-23, the following information is provided by the undersigned administrator:

- (1) The name of the employer is: New England Federal Credit Union
- (2) The mailing address of the employer is: 141 Harvest Lane
Williston, VT 05495-7331
- (3) The Employer Identification Number is: 03-0213411
- (4) The above-named employer maintains one plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
- (5) Name of Plan and Number of Participants:

New England Federal Credit Union Supplemental Executive Retirement Plan,
covering one participant.
- (6) The employer will provide copies of the plans to the Secretary of Labor upon request.

**NEW ENGLAND FEDERAL
CREDIT UNION**

May 27, 2014
Date

By: Susan E. Leonard

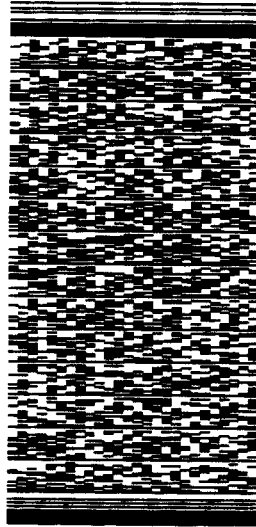
From: (202) 274-2017
Jeffrey Cardone
Luse Gorman Pomeroy & Schick
5335 Wisconsin Avenue, NW
Suite 780
Washington, DC 20015

Origin ID: ZRZA



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SHIP TO: (202) 693-8512
BILL SENDER
Top Hat Plan Exemption Employee Ben
U.S. Dept. of Labor
200 Constitution Avenue, N.W.
Room N-1513
Washington, DC 20210



Ship Date: 27MAY14
ActWgt: 1.0 LB
CAD: 1435396/NET3480

Delivery Address Bar Code



Ref # 1433 (JCardone)
Invoice #
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Dept #

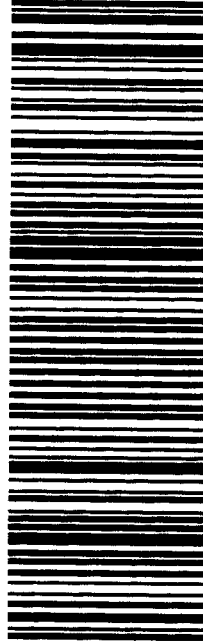
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