

WAIALUA FEDERAL CREDIT UNION

P.O. BOX 800

WAIALUA, HI 96791

Phone: (808) 637-6737 or 637-5980

June 27, 2014

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

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: **Waialua Federal Credit Union**
2. Employer Address: **67-292 Goodale Ave Unit A2 Waialua, HI 96791-9664**
3. Employer EIN: **99-0073440**
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: **2-457(f) plans in total**
6. Number of Employees in each Plan(s): **1**

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

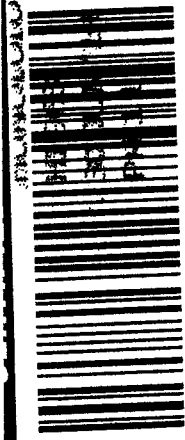
Sincerely,



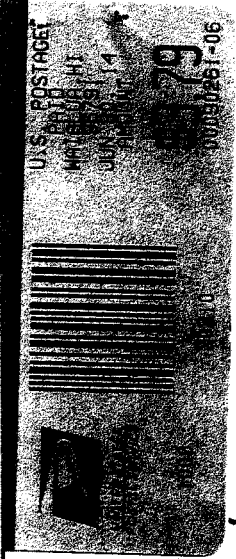
Robert Jonick, CEO
Waialua Federal Credit Union



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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1573

U.S. Department of Labor
200 Constitution Ave, NW
Washington, D.C. 20210

