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September 11, 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: **Summit Credit Union**
2. Employer Address: **4800 American Pkwy Madison, WI 53718**
3. Employer EIN: **39-0230585**
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,

A handwritten signature in black ink, appearing to read "Kim Sponem", written over a horizontal line.

Kim Sponem  
CEO/President  
Summit Credit Union

