

LINN AREA CREDIT UNION 457(B) PLAN
TOP-HAT PLAN EXEMPTION STATEMENT

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

Re: ERISA REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the Employer is: Linn Area Credit Union

The Employer's mailing address is: 3015 Blairs Ferry Road NE

Cedar Rapids, Iowa 52402

The Employer's federal identification number (EIN) is: 42-0173285

The plans of employer and the number of participants covered in each plan is:

Plan Name: Linn Area Credit Union 457(b) Plan

Plan Effective Date: July 15, 1987

Plan Adoption Date: August 8, 2014 (Restatement)

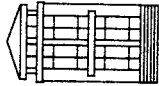
Number of Participants: 2
(specify plan, effective date and number of employees covered)

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Employer: Linn Area Credit Union

By: 

Date: 8-18-14

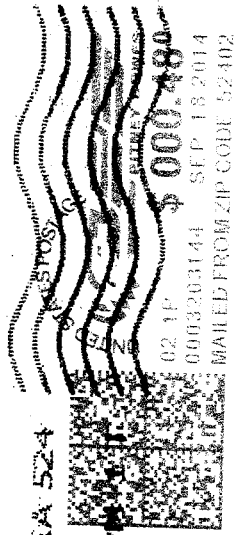


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18 SEP 2014 PM



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