



2520140934497

A B O V E A N D B E Y O N D

ERISA STATEMENT
Deferred Compensation Plans – Top Hat Plan Exemption
(Ie: 457(b) and 457(f) or 409A Plans)

The U.S. Department of Labor (DOL) requires you file a Statement informing DOL that you have established and are maintaining a plan for a select group of management employees. This notice must be filed within 120 days of the effective date of the plan, or the DOL may assess a penalty. To avoid any penalty, we recommend that the Statement be filed with DOL the same day the plan document is signed.

Date: September 30, 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

20140930-7

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: Sky Federal Credit Union
- 2. Employer Address: P.O. Box 1690 Livingston MT 59047
- 3. Employer EIN: 81-0234947
- 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: One
- 6. Number of Employees in each Plan(s): One

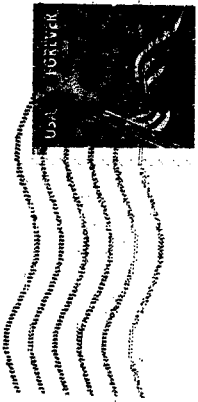
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

Annamarie DeYoung
President/CEO
Sky Federal Credit Union

ABOVE AND BEYOND
111 North B Street
PO Box 1690
Livingston MT 59047-4701
info@skyfca.org
www.skyfca.org

BILLINGS MT 591
01 OCT 2014 PM 11 T



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

