

**HITESMAN & WOLD** P.A.

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October 29, 2014

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

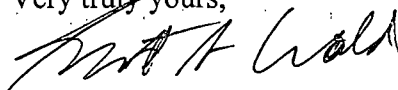
RE: Top Hat Plan Termination

Dear Sir or Madam:

Pursuant to DOL Reg. § 2520.104-23, a top hat registration statement was previously filed (in February, 2004) regarding the NWA Federal Credit Union 457(b) Deferred Compensation Plan (the "Plan"). The Plan is sponsored by Wings Financial Credit Union f/k/a NWA Federal Credit Union (EIN: 41-6028665). The purpose of this letter is to inform you that the plan sponsor has terminated the Plan effective December 15, 2014.

If you should have any questions regarding the statement, please do not hesitate to contact me.

Very truly yours,



Scott A. Wold

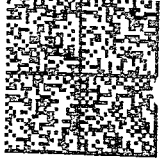
SAW/tbm

cc: Greg Higgins

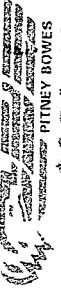
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