



HELCO Federal Credit Union

1437 Kilauea Avenue, Suite 105 • Hilo, HI 96720 • Ph (808) 238-3500 • Fax (808) 238-3220

November 14, 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

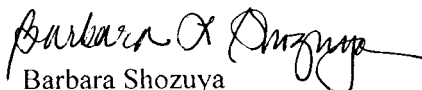
Dear Secretary:

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: **HELCO Federal Credit Union**
2. Employer Address: **1437 Kilauea Ave Ste 105 Hilo, HI 96720**
3. Employer EIN: **99-0073415**
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: **1-457f plan**
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,


Barbara Shozuya
HELCO Federal Credit Union



HELCO FCU

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RETURN SERVICE REQUESTED

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