

Representing Management Exclusively in Workplace Law and Related Litigation

jackson lewis
Attorneys at Law

Jackson Lewis P.C.
18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211
Tel 518 434-1300
Fax 518 427-5956
www.jacksonlewis.com

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BRIAN P. GOLDSTEIN, ESQ.
518.434.1300 x4504
518.649.9642 DIRECT
GOLDSTEINB@JACKSONLEWIS.COM

December 17, 2014

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

Re: Alternative Reporting and Disclosure Statement for the
State Employees Federal Credit Union 457(f) Defined Contribution Make-Up Plan
for Top Management (Adopted November 20, 2014 effective as of January 1, 2014)

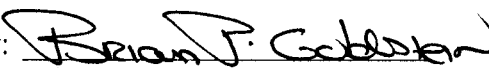
Dear Sir or Madam:

We have enclosed, for filing in regard to the above-referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter by date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

JACKSON LEWIS P.C.

By: 
Brian P. Goldstein

OK/BPG/mcc
Enclosures

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
OF
STATE EMPLOYEES FEDERAL CREDIT UNION
FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: State Employees
Federal Credit Union
700 Patroon Creek Blvd.
Albany, NY 12206

Employer Identification Number: 14-1338566

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: State Employees Federal Credit Union 457(f) Defined
Contribution Make-Up Plan for Top Management

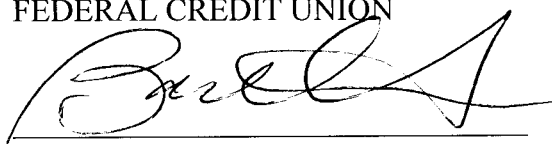
Date of Plan: November 20, 2014

Number of
Participants in Plan: One

This Statement is dated: November 20, 2014.

STATE EMPLOYEES
FEDERAL CREDIT UNION

By:


As Its:
Chief Administrative
Officer