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April 6, 2015

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 2010

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 Employees Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: First Oklahoma Federal Credit Union
2. Employer Address: 1419 S Denver Ave., Tulsa, OK 74119
3. Employer EIN: 73-0613385
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a 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) or ERISA.

Sincerely,

Mark A. Colley, President/Chief Executive Officer
First Oklahoma Federal Credit Union



1419 South Denver Avenue
Tulsa, Oklahoma 74119-3400

ADDRESS SERVICE REQUESTED

TULSA OK 741

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