



740 County Street, Somerset, MA 02726 • 508-678-2851 • Fax 508-676-8820 • www.somersetfcu.com

June 30, 2015

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

2015 JUL -7 PM 2:12

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: Somerset Federal Credit Union
2. Employer Address: 740 County Street, Somerset, MA 02726
3. Employer EIN: 04-2000200
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
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,

Elaine A. DeMoranville
Elaine A. DeMoranville

Name of Employer: Somerset Federal Credit Union

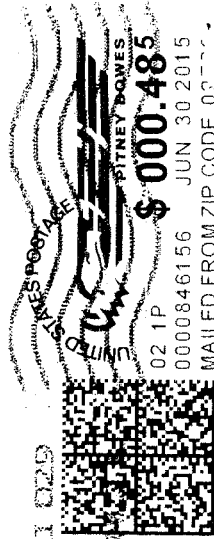


740 County Street
Somerset, MA-02726

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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U.S. DEPT. OF LABOR
200 CONSTITUTIONS AVE., N.W.
WASHINGTON, DC 20310

