

KATZ TELLER

2520150936217

Stephen C. Kisling • Phone: (513) 977-3407 • Fax: (513) 762-0007 • skisling@katzteller.com

July 20, 2015

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

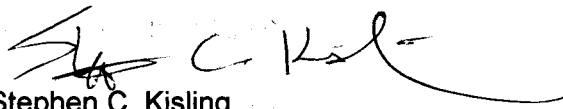
Re: Brewer Federal Credit Union

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,


Stephen C. Kisling

SCK:jlw
Enclosure

KTBH:4848-3184-0291.1



Katz Teller Brant & Hild, A Legal Professional Association
255 East Fifth Street, Suite 2400, Cincinnati, OH 45202-4724
Phone: (513) 721-4532 • katzteller.com

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: Brewer Federal Credit Union
Address: 229 Dirigo Drive
Brewer, ME 04412
EIN: 01-0262235
2. The Employer maintains a separate nonqualified deferred compensation plan for each of three management/highly compensated employees. On June 15, 2015, one additional deferred compensation plan was added for a management/highly compensated employee.

KATZ TELLER

Katz, Teller, Brant & Hild, LPA
255 East 5th Street, Suite 2400
Cincinnati, OH 45202-4724

CINCINNATI
OH 452
21 JUL 15
PM 5:1

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

20210

