

KM **KENNERLY MONTGOMERY**
Attorneys & Counselors Since 1916

August 3, 2015

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

Re: Top-Hat Exemption Statement

Dear Sir or Madam:

Pursuant to DOL Reg. 2520.104-23(b), we file the following top hat exemption statement.

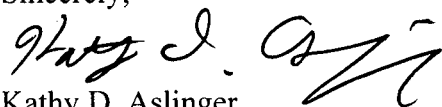
Employer Name: City Employees Credit Union
 Address: 1720 Western Avenue, Knoxville, TN 37921
 Employer EIN: 62-0160633

The Employer maintains Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan Name: City Employees Credit Union 457(b) Plan
 Plan Effective Date: January 1, 2015
 Plan Adoption Date: July 28, 2015
 Number of Participants: One (1)

If you have questions or need additional information, please contact me.

Sincerely,


 Kathy D. Aslinger
 For the Firm

Cc: Larry Pressley
 Dale Horst

er, Esq.
gomery & Finley, P.C.
, 4th Floor
7901

CERTIFIED MAIL

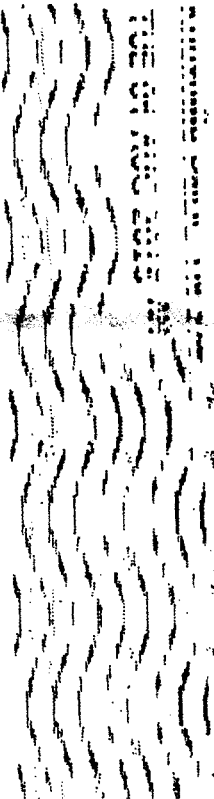


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RETURN RECEIPT REQUESTED



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