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July 19, 2018

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

2520182230048

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

1. Employer Name: **Sun East Federal Credit Union**
2. Employer Address: **4500 Pennell Road Aston, PA 19014**
3. Employer EIN: **23-1442032**
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: **# 6**
6. Number of Employees in each Plan(s): **5- 457f; 2- 457b**

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



TERRI LANNON  
EVP, CHIEF OF STAFF

**NCUA**

