

REBOWE & COMPANY

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A PROFESSIONAL CORPORATION

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November 22, 2010

To whom it may concern:

This letter is provided as verification that Louisiana Corporate Credit Union has completed the required annual audit of the Automated Clearing House (ACH) Operating Rules in compliance with The National Automated Clearing House Association (NACHA). The audit was performed by Sherrie Klotz, AAP, Senior Vice President of Operations, as required by provisions outlined and in accordance with the requirements of Appendix Eight of the 2010 ACH Operating Rules. The results of the audit indicate that Louisiana Corporate Credit Union is compliant with the 2010 ACH Operating Rules.

Additionally, Louisiana Corporate Credit Union has completed the required annual Risk Assessment of their ACH activities in accordance with the Rules established by the NACHA Risk Management Strategy and the U.S. Department of the Treasury's Office of the Comptroller of the Currency (OCC). The risk assessment was performed by Sherrie Klotz, AAP, Senior Vice President of Operations.

If you have additional questions or concerns related to the review, please contact me.

Sincerely,



Philip W. Rebowe, CPA, CFE, CFSA

ll/pwr