

# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS  
A PROFESSIONAL CORPORATION

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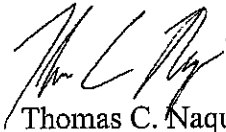
November 30, 2006

To whom it may concern:

This letter is provided as verification that the required annual audit of Automated Clearing House (ACH) rules compliance has been completed. 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 NACHA's 2006 Operating Rules. The results of the audit indicate that Louisiana Corporate Credit Union is compliant with NACHA's 2006 Operating Rules.

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

Sincerely,



Thomas C. Naquin, CPA  
Vice President