

REBOWE & COMPANY

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A PROFESSIONAL CORPORATION

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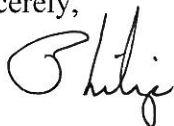
December 1, 2008

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) rules compliance. 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 2008 NACHA Operating Rules. The results of the audit indicate that Louisiana Corporate Credit Union is compliant with the 2008 NACHA Operating Rules.

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

Sincerely,



Philip W. Rebowe, CPA, CFE, CFSA