[DATE]

Mr. John Doe

Board Chairman

ABC Federal Credit Union

Address

City, State Zip

Dear Mr. Doe:

On [DATE], I received your letter detailing your disagreement with the NCUA examination, effective [ DATE ]. In particular, the board of directors has requested changes to [EXAMINATION ITEM THEY WANT CHANGED].

I have asked supervisory examiner [NAME] to review this matter and provide me his/her findings. [SE NAME] will contact you to discuss your letter and determine what further action may be needed. Once the review is complete, I will provide you with my response no later than [30 DAYS].

If you have any questions in the interim, please contact the Division of Supervision at [PHONE NUMBER].

Sincerely,

[NAME]

Regional Director

[OFFICE]/[WRITER’S INITIALS]

SSIC XXXX

Charter #

cc: SE

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