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Direct Dial: (215) 496-8614

April 30, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administrations
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Jewish Federation of Greater Philadelphia, Our File No. 61086

Dear Sir/Madam:

Enclosed with this letter are alternative compliance notices with respect to a number of top hat plans for a group of related employers. The regulations are not clear to me as to whether the original filing on November 14, 1990, advising your office of the existence of these plans is sufficient to meet the obligation of the employer for all time, or whether this notification has to be repeated annually. The article which appears in the BNA Pension Reporter, issue no. 16, dated April 20, 1992, is not clear.

Please be kind enough to contact me to let me know whether I have to place these plans on an annual reporting basis.

Thank you very much for your assistance.

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

Enc.

cc: Allan J. Shaftel

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Pension and Welfare Benefits Administrations
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Federation Day Care Services
Supplemental Deferred Compensation Plan
Our File No. 61086

Dear Sir/Madam:

Please be advised that the employer listed below has continued to maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains two plans covering one employee. ✓

Federation Day Care Services
Jamison Avenue and Garth Road
Philadelphia, PA 19116

EIN: 23-1352554 ✓

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

cc: Allan J. Shaftel

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MAY 5 1992

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Pension and Welfare Benefits Administrations
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Philadelphia Geriatric Center
Supplemental Deferred Compensation Plan
Our File No. 61086

Dear Sir/Madam:

Please be advised that the employer listed below has continued to maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains two plans covering one employee.

Philadelphia Geriatric Center
5301 Old York Road
Philadelphia, PA 19141

EIN: 23-1352343

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

cc: Allan J. Shaftel

r61086cc.002

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Pension and Welfare Benefits Administrations
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Federation of Jewish Agencies of Greater Philadelphia
Supplemental Deferred Compensation Plan
Our File No. 61086

Dear Sir/Madam:


Please be advised that the employer listed below has continued to maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one plan covering four employees and a second plan covering one of the same four employees.

Federation of Jewish Agencies of Greater Philadelphia
226 S. 16th Street
Philadelphia, PA 19103

EIN: 23-1500085

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

cc: Allan J. Shaftel
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Pension and Welfare Benefits Administrations
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Jewish Exponent
Supplemental Deferred Compensation Plan
Our File No. 61086

Dear Sir/Madam:

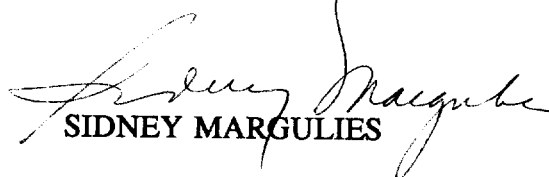
Please be advised that the employer listed below has continued to maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one plan covering one employee.

Jewish Exponent
226 S. 16th Street
Philadelphia, PA 19103

EIN: 23-0734230

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

cc: Allan J. Shaftel
r61086co.002

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Pension and Welfare Benefits Administrations

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U.S. Department of Labor

200 Constitution Avenue NW

Washington, D.C. 20210

Re: **Jewish Community Centers of Greater Philadelphia
Supplemental Deferred Compensation Plan
Our File No. 61086**

Dear Sir/Madam:

Please be advised that the employer listed below has continued to maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains two plans covering one employee.

Jewish Community Centers of Greater Philadelphia
401 S. Broad Street
Philadelphia, PA 19147

EIN: 23-1352242

Very truly yours,

RILEY & DeFALICE, P.C.


SIDNEY MARGULIES

SM/jbk

cc: Allan J. Shaftel

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