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June 30, 2003

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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington D.C. 20210

Re: Plan for Select Group of Management or Highly Compensated
Employees

Dear Sir/Madam:

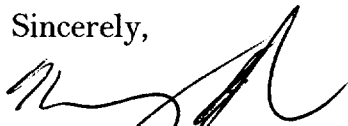
Pursuant to Department of Labor Regulation § 2520.104-23, this statement is the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA.

United Jewish Federation of Greater Pittsburgh
234 McKee Place
Pittsburgh, PA 15213
EIN 25-1017602

maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintains one (1) such plan. Five employees participate in the plan.

Sincerely,

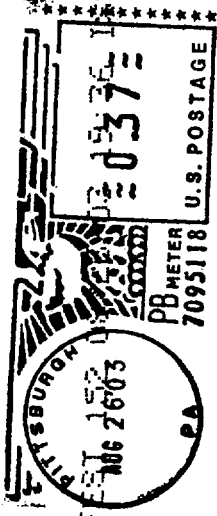


Harvey B. Sloan
Chief Operating Officer
Senior Vice President

United
Jewish
Federation

234 McKee Place Pittsburgh, PA 15213

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