



Works for Everyone

April 17, 1998

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

RE: ERISA Reporting - "Top Hat Plans"

Dear Sir/Madam:

Please be advised that Jewish Vocational Service, Inc., 105 Chauncy Street, Boston, MA 02111 (EIN) 04-2104357 maintains 2 deferred compensation plans which are unfunded. The plans are maintained by Jewish Vocational Service, Inc. primarily for the purpose of providing deferred compensation to a select group of management. The plans are as follows:

Plan	Participants
1	1 - Supplemental Retirement Plan
2	7 - Supplemental Retirement Plan

Sincerely,

Elliott Morra, Controller
 Jewish Vocational Service, Inc.

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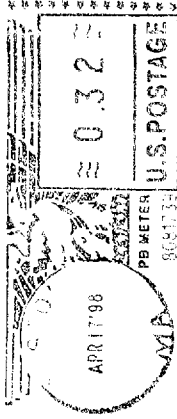
JVS is a member agency of
 Combined Jewish Philanthropies
 and the United Way of
 Massachusetts Bay.



JEWISH VOCATIONAL SERVICE

105 CHURCH ST., BOSTON, MA 02111

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