

the James Irvine foundation

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U.S. DEPARTMENT OF LABOR
EBSA

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April 3, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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To Whom It May Concern:

The following information is provided pursuant to Department of Labor Regulations Section 2520.104-23. The Employer identified below sponsors a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided upon request.

Plan Name:	The James Irvine Foundation 457(b) Eligible Deferred Compensation Plan
Name of Employer:	The James Irvine Foundation
Address of Employer:	575 Market St., Suite 3400 San Francisco, CA 94105
EIN of Employer:	94-1236937
Number of Plan Participants:	9
Plan Effective Date:	May 1, 2006

Sincerely,



John Jenks
CIO and Treasurer

#75650

