



2520080801213

... see the benefits

620 Coolidge Drive, Suite 350 • Folsom, California 95630-3184 • www.seethebenefits.com • Telephone: 916/357/5660 • Fax: 916/357/5644

September 14, 2007

07 SEP 20 AM 9:13

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

Re: Koinonia Foster Homes, Inc.

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, and pursuant to the Delinquent Filer Voluntary Compliance (DFVC) Program, I am filing this notice on behalf of the unfunded deferred compensation plan that was adopted by Koinonia Foster Homes, Inc. The employer's name and address are Koinonia Foster Homes, Inc., P.O. Box 1403, Loomis, California 95650. The employer's federal tax identification number is 94-2792265. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan covers one employee. Pursuant to the DFVC Program, a Form 5500 is also being filed with the DFVC Program in Charlotte, North Carolina. If you need any additional information with respect to the plan, please let me know.

Very truly yours,

Kenneth W. Ruthenberg, Jr.
KWR@seethebenefits.com

cc: Deena Spann

KO006.01
KFH-NQDC-LtDOL-TopHatDFVC.doc

