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Houston Harbaugh

ATTORNEYS AT LAW

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File #34021

February 12, 2008

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: Jewish Community Center of Greater Pittsburgh
457(b) Deferred Compensation Plan
EIN: 25-1094514

Dear Sir or Madam:

Enclosed is a Registration Statement filed on behalf of the sponsor of the above-named top hat plan. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosure

cc: John P. Halicky (w/enc)
Daniel L. Halle (w/enc)

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

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**REGISTRATION STATEMENT
FOR
JEWISH COMMUNITY CENTER OF GREATER PITTSBURGH
457(b) DEFERRED COMPENSATION PLAN**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Jewish Community Center of Greater Pittsburgh

Address of Employer: 5738 Forbes Avenue
Pittsburgh, PA 15217

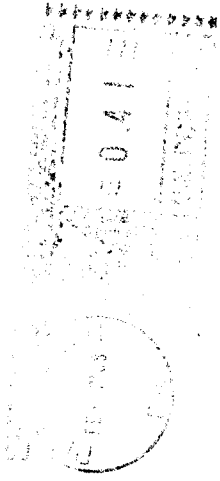
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The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently covered by the plan is two.



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