

SPECIMEN ERISA LABOR DEPARTMENT STATEMENT

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

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information:

A. Name and Address of Employer:

Jewish Board of
Family and Children's Services, Inc.
120 West 57th Street
New York, New York 10019-3320

B. Employer Identification Number: 13-5564937

C. Jewish Board of Family and Children's Services, Inc. maintains the following Non-qualified Deferred Compensation Plan(s) for executives who are members of a select group of management or highly compensated employees:

- 1. Jewish Board of Family and Children's Services 457(b) Executive Retirement Plan
Number of Participants: 13
- 2. Jewish Board of Family and Children's Services 457(f) Executive Retirement Plan
Number of Participants: 13
- 3. Jewish Board of Family and Children's Services Supplemental Executive Retirement Plan
Number of Participants: 3
- 4. Jewish Board of Family and Children's Services Post-TRA 86 Supplemental Executive Retirement Plan
Number of Participants: 7

Very truly yours,

Jewish Board of Family and Children's Services, Inc.

By: [Signature]

Title: CFO

Date: 4-18, 2008.

