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SA/PUBLIC DIS EBSA/PUBLIC DISCLOSURE

2009 JUL 31 AM 2009 AUG -3 AM 7:22

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July 23, 2009

**VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED**

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

Re: Top Hat Filing

Dear Sir or Madam:

We represent the Jewish Home of San Francisco, a tax-exempt entity located at 302 Silver Avenue, San Francisco, California 94112. The Home's EIN is 94-0545320.

Effective January 1, 2009, the Home adopted two plans: (1) the Supplemental Executive Plan, a nonqualified deferred compensation plan within the meaning of section 457(f) of the Internal Revenue Code; and (2) the Jewish Home of San Francisco 457(b) Deferred Compensation Plan, an eligible deferred compensation plan within the meaning of section 457(b) of the Internal Revenue Code.

The Home maintains both Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of the date of this letter, there are two participants in each of the Plans.

The Home maintains no other "top hat" plans.

Please call me at 415-995-5829 if you have any questions or comments.

Sincerely,

A handwritten signature in black ink, appearing to read "Marcus Wu", written over a white background.

Marcus Wu

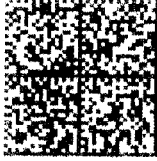
MW:sf
cc: Kevin Potter, Jewish Home of San Francisco



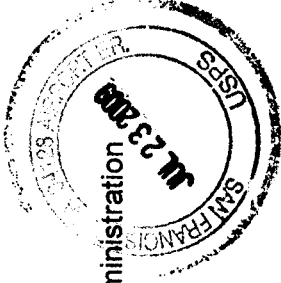
HansonBridgett

CERTIFIED MAIL

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0004223926 JUL 23 2009
MAILED FROM ZIP CODE 94105



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