

PORTLAND JEWISH ACADEMY

At the Schnitzer Family Campus

2520101200002

December 22, 2009

SENT VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

EBSA/PUBLIC DISCLOSURE
2010 JAN -4 PM 12: 12

To Whom It May Concern:

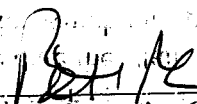
This statement is filed for the Portland Jewish Academy Select Management Group 457(b) Deferred Compensation Plan ("Plan") in accordance with Department of Labor Reg. 2520.104-23 as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees.

The Plan is maintained by Portland Jewish Academy (the "Organization"), whose full address is 6651 SW Capitol Highway, Portland, OR 97219. The employer identification number (EIN) assigned to the Organization by the Internal Revenue Service is 93-0504473. The Plan was adopted effective June 24, 2009. However, the date the Plan became subject to the requirements of Part 1 of Title I of ERISA was the date under which any participant first became eligible for Plan benefits, which was November 1, 2009.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Including the Plan, the total number of deferred compensation plans maintained by the Organization is one (1), in which there is one (1) participant. Plan benefits are paid as needed solely from the Organization's general assets.

In accordance with Section 104(a)(1) of ERISA, the Organization will provide a copy of the Plan's documents to the Secretary of Labor upon request.

Sincerely,


Beth Germain, CFO

cc: Lorne Dauenhauer, Esq.

703023.0010/825943.1

6651 SW Capitol Highway, Portland, OR 97219



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\$5.00

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PJA Proud