

EESA/PUBLIC DISCLOSURE

2010 FEB -3 AM 7:35

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January 26, 2010

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Lick-Wilmerding High School Supplemental Non-
Qualified Retirement Plan; California School of
Mechanical Arts, dba Lick-Wilmerding High
School Section 457(f) Supplemental Executive
Retirement Plan

EIN: 94-1186156

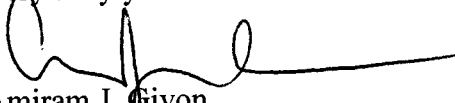
To the Administration:

Enclosed are an original and one copy of the statement described in Department of Labor Regulations Section 2520.104-23(b)(1) for the above-referenced "top-hat" plans. Please acknowledge receipt by date-stamping the enclosed copy and returning it in the envelope provided.

This filing is being made under the Delinquent Filer Voluntary Compliance Program. A form 5500 and check in the amount of \$750.00 payable to the United States Department of Labor is being sent to the DFVCP in Charlotte, North Carolina, in accordance with the terms of that program.

Please contact the undersigned if there are questions.

Very truly yours



Amiram J. Givon
Attorney for Plan Administrator

Enclosures

cc: Richard England (via email, with enclosures)
Wilson Hong (via email, with enclosures)

LICK-WILMERDING

18 HIGH SCHOOL 95



January 11, 2010

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Lick-Wilmerding High School Supplemental Non-
Qualified Retirement Plan; California School of
Mechanical Arts, dba Lick-Wilmerding High
School Section 457(f) Supplemental Executive
Retirement Plan

To the Administration:

This letter constitutes a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) for the above-referenced plans:

(1) The name and address of the employer is:

California School of Mechanical Arts dba Lick-Wilmerding High School
755 Ocean Avenue
San Francisco, CA 94112

(2) The employer's EIN assigned by the Internal Revenue Service is 94-1186156.

(3) The employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.

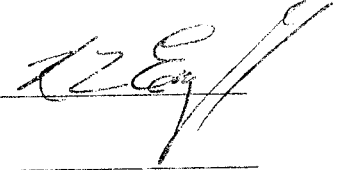
(4) The name of one plan is the "Lick-Wilmerding High School Supplemental Non-Qualified Retirement Plan." The name of the other plan is the "California School of Mechanical Arts, dba Lick-Wilmerding High School Section 457(f) Supplemental Executive Retirement Plan."

(5) The number of employees in each plan at its outset was three. The current number of employees in the Lick-Wilmerding High School Supplemental Non-Qualified

Retirement Plan is three, and the current number of employees in the California School of Mechanical Arts, dba Lick-Wilmerding High School Section 457(f) Supplemental Executive Retirement Plan is two.

California School of Mechanical Arts dba
Lick-Wilmerding High School
Plan Administrator

By: Richard England



Its: _____

