

EBSA/PUBLIC DISCLOSURE

2010 FEB 23 PM 3:49

February, 11, 2010

**Pension and Welfare Benefits Administration**

Secretary of Labor

Top Hat Plan Exemption Pension and Welfare Benefits Administration

Room N-5644 - U.S. Department of Labor

200 Constitution Avenue, N.W.

Washington, D.C. 20210

Re: The San Francisco Friends School Non-Qualified Tandem 457 Retirement Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that the San Francisco Friends School has established a Non Qualified Tandem 457 Supplemental Retirement Plan, which is composed of (a) Non-Qualified Section 457(b) Deferred Compensation Plan and (b) Non-Qualified Section 457(f) Supplemental Executive Retirement Plan. The undersigned intends to utilize the 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 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23 (b), the following information is provided:

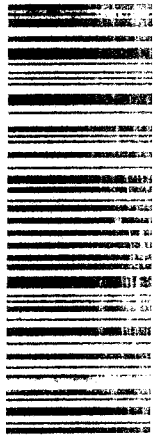
1. Name and Address of Employer –  
San Francisco Friends School  
250 Valencia Street  
San Francisco, CA 94103
2. Employer's Employer Identification Number - 94-3397589
3. The Employer hereby declares that it maintains the Plan solely for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that the Plan is expected to cover one (1) employee(s).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

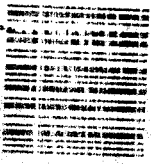
Very truly yours,

Print Name: Paul GalvinPrint Title: Director of Finance and Operations  
San Francisco Friends School

**REGISTERED MAIL**



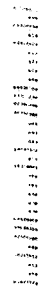
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**RETURN RECEIPT  
REQUESTED**