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# PIETZSCH, BONNETT & WOMACK, P.A.

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LISA WOMACK  
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February 8, 2011

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

Re: Handmaker Jewish Services for the Aging ("Company")  
EIN: 86-0626077  
Address: 2221 N. Rosemont Blvd, Tucson, AZ 85712

Dear Sir/Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23 and the Department of Labor's Delinquent Filer Voluntary Compliance Program, we are submitting the following declarations on behalf of the above-referenced Company for the purpose of satisfying the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

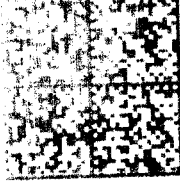
On December 21, 2004, the Company adopted the Handmaker Jewish Services for the Aging Deferred Compensation Plan ("Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the Plan is January 1, 2004, and approximately one employee has been selected to participate in the Plan.

Sincerely,



Lisa Womack

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