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April 24, 2012

VIA CERTIFIED MAIL
7010 0780 0001 8247 5066Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210**RE: Notice of Plan of Deferred Compensation**

Dear Sir or Madam:

On behalf of The Pittsburgh Foundation (the "Employer") and pursuant to the requirements of Labor Reg. § 2520.104-23, which permits 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"), this statement is being provided with respect to a newly established unfunded plan of deferred compensation maintained by the Employer for a select group of management or highly compensated employees.

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| <u>Name and Address of Employer:</u> | The Pittsburgh Foundation Five PPG Place, Suite 250 Pittsburgh, PA 15222 |
| <u>Employer's Employer Identification Number:</u> | 25-0965466 |
| <u>Name of Deferred Compensation Plan:</u> | The Pittsburgh Foundation Deferred Compensation Plan |
| <u>Number of Top Hat Plans Maintained by Employer:</u> | 1 |
| <u>Number of Employees Participating in Plan:</u> | 1 |

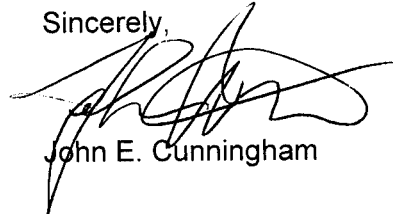
The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In accordance with Section 104(a)(6) of ERISA, copies of the plan documents will be furnished to the Department of Labor upon request.

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Please call me if you have any questions concerning this matter.

Sincerely,

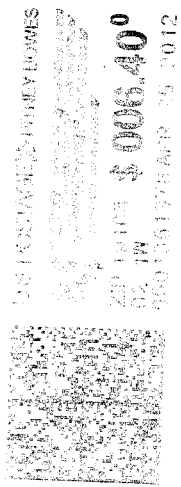
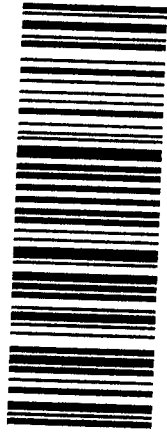
A handwritten signature in black ink, appearing to read "John E. Cunningham", written over a light blue horizontal line.

John E. Cunningham

JEC:es

cc: Mr. Grant Oliphant

9905 2428 1000 0920 0102



PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
CERTIFIED MAIL™

John E. Cunningham
ReedSmith_{LLP}

Reed Smith LLP
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