

NEAL ■ GERBER ■ EISENBERG

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2520080801550

November 6, 2007

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, N.W.
Washington, D.C. 20210

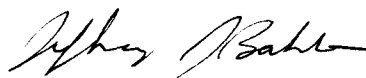
07 NOV 19 AM 5:40

Re: Registration Statement for Top Hat Pension Plan Sponsored by
American Massage Therapy Association (EIN: 62-0968813)

Dear Sir or Madam:

Enclosed is the registration statement described in paragraph (b)(1) of 29 C.F.R. §2520.104-23 for a "top hat" pension plan sponsored by American Massage Therapy Association.

Very truly yours,



Jeffrey J. Bakker

Enclosure

cc: Shelly Johnson
Lisa Stegink

**REGISTRATION STATEMENT FOR
TOP-HAT PENSION PLAN
MAINTAINED BY AMERICAN MASSAGE THERAPY ASSOCIATION**

(AS DESCRIBED IN 29 C.F.R. §2520.104-23(b)(1))

November 6, 2007

NAME OF EMPLOYER: American Massage Therapy Association

ADDRESS OF EMPLOYER: 500 Davis Street
Suite 100
Evanston, Illinois 60201-4600

**EMPLOYER IDENTIFICATION
NUMBER ASSIGNED BY THE
INTERNAL REVENUE SERVICE:** 62-0968813

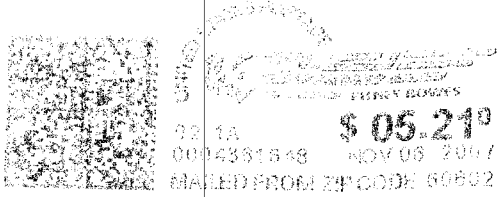
DECLARATION: The employer presently maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer. The subject plan (the American Massage Therapy Association 457(b) Plan) presently has one participant.

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Two North LaSalle Street
Chicago, Illinois 60602-3801



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(JTB)