



Navistar, Inc.
4201 Winfield Road
Warrenville, IL 60555 USA

Annette Freund
Vice President
Corporate HR & Support

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2520082703563

August 18, 2008

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

08 SEP - 11 AM 10:50

Re: Top Hat Plan Filing

Dear Sir or Madam:

Pursuant to and in accordance with Department of Labor Regulation §2520.104-23, this letter is being submitted to report that Navistar, Inc. (f/k/a International Truck and Engine Corporation immediately prior to February 27, 2008) (the "Company"), with its principal place of business located at 4201 Winfield Road Warrenville, IL 60555, EIN 36-1264810, has adopted the Navistar, Inc. Supplemental Retirement Accumulation Plan (the "Plan") on July 31, 2008, effective retroactively as of January 1, 2005. The Plan is an unfunded plan maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

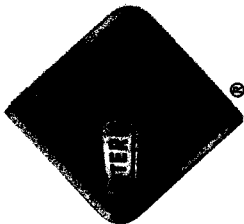
The Company currently maintains four top hat pension plans (inclusive of the Supplemental Retirement Accumulation Plan), namely the Managerial Retirement Objective Plan, the Special Retirement Annuities for Managerial Employees (Purchased in Years 1936 and 1937), and the Supplemental Executive Retirement Plan. As of July 31, 2008, the approximate number of current employees who participate in each of these plans is as follows:

- Supplemental Retirement Accumulation Plan: 168
- Managerial Retirement Objective Plan: 250
- Special Retirement Annuities for Managerial Employees (Purchased in Years 1936 and 1937): 0
- Supplemental Executive Retirement Plan: 53

In accordance with Section 104(a)(6) of ERISA and applicable regulations, plan documents will be provided upon request.

Respectfully submitted,

Annette Freund



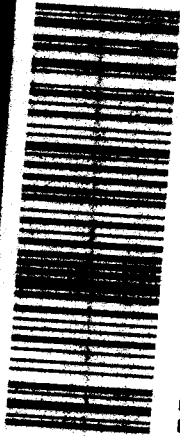
INTERNATIONAL TRUCK AND ENGINE CORPORATION
P.O. BOX 1097, WARRENVILLE, IL 60555

IMPORTANT INFORMATION INSIDE FROM
EMPLOYEE/RETIREE INFORMATION CENTER (ERIC)

7005 0390 0006 0019 0471

PLACE STICKER ON THE BACK OF THE ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS TO RECEIVE MAIL

CERTIFIED MAIL



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PETREY BOWES

