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January 6, 2009

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



Greetings:

The National Association for the Exchange of Industrial Resources, Inc. has established a second deferred compensation plan. The following information is being provided pursuant to 29 CFR §2520.104-23:

Name of Employer:	<u>National Association for the Exchange of Industrial Resources, Inc</u>
Address of Employer:	560 McClure Street Galesburg, Illinois 61401
Employer Identification No.:	36-2906866
Number of Plans:	2
Number of Employees in Each Plan:	4

The Employer maintains these plan(s) primarily to provide nonqualified deferred compensation for a select group of management or highly compensated employees.

Respectfully submitted,

**National Association for the Exchange  
of Industrial Resources, Inc.**



Robert Gilstrap, CFO

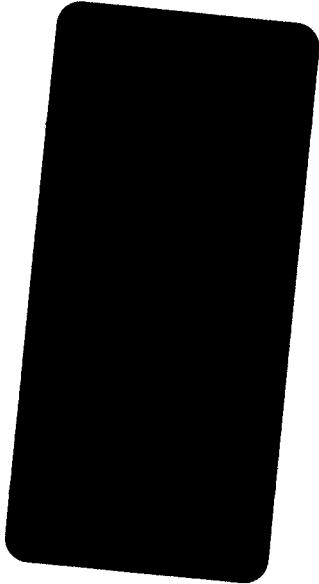


560 McClure Street  
Galesburg, Illinois 61402-8076

**CERTIFIED MAIL**



7008 0150 0001 0177 6687



**RETURN RECEIPT  
REQUESTED**



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