

NEAL ■ GERBER ■ EISENBERG

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2520092100078

March 17, 2009

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

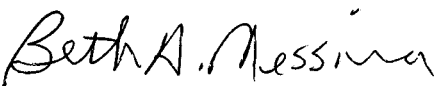
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Registration Statement for Top Hat Pension Plan Sponsored by
National Marine Manufacturers Association, Inc. (EIN: 36-2369301)

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 National Marine Manufacturers Association, Inc.

Very truly yours,


Beth A. Messina
Paralegal

Enclosure

cc: Craig Boskey
Patricia S. Cain

**REGISTRATION STATEMENT FOR
TOP-HAT PENSION PLAN
MAINTAINED BY NATIONAL MARINE MANUFACTURERS ASSOCIATION, INC.**

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

March 17, 2009

NAME OF EMPLOYER: National Marine Manufacturers Association, Inc.

NAME OF PLAN: National Marine Manufacturers Association 457(b)
Deferred Compensation Plan

ADDRESS OF EMPLOYER: 200 East Randolph Drive
Chicago, IL 60601-6528

EMPLOYER IDENTIFICATION
NUMBER ASSIGNED BY THE
INTERNAL REVENUE SERVICE: 36-2369301

DECLARATION: The employer presently maintains four plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Two of the plans have one participant each and one plan has two participants. Seven employees are eligible to participate in the subject plan as of January 1, 2009.

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Two North LaSalle Street
Chicago, Illinois 60602-3801

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(BAM)014370.0001

