



2520100070177

EBSA/PUBLIC DISCLOSURE

2009 SEP -1 AM 7:12

August 25, 2009

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

RE: NSK Supplemental Executive Retirement Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees.

NSK Americas, Inc. (the "Sponsor") has adopted and maintains the NSK Supplemental Executive Retirement Plan (the "SERP") for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

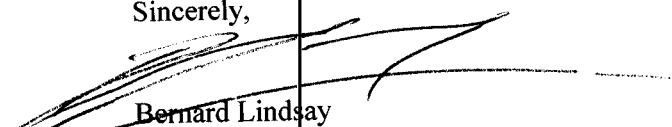
The name, address, and Employer Identification Number of the Sponsor is:

NSK Americas, Inc.
4200 Goss Road
Ann Arbor, MI 48105
EIN: 38-2002916

The group of participating employers in the SERP are: NSK Americas, Inc., NSK Corporation, NSK Steering Systems America, Inc., NSK Precision Americas, Inc., NSK-AKS Precision Ball Company, and NSK Latin America, Inc.

The SERP has one (1) employee in it.

Sincerely,



Bernard Lindsay
President & COO, NSK Americas

cc: Lisa B. Zimmer, Esq.

NSK AMERICAS, INC.

4200 Goss Road
Ann Arbor, MI 48105 U.S.A.
Phone: 734-913-7500
Fax: 734-913-7510

MAIL TO: PO BOX 134007
ANN ARBOR, MICHIGAN 48113-4007 U.S.A.

NSK
NSK CORPORATION

P.O. BOX 134007
ANN ARBOR, MICHIGAN 48113-4007 U.S.A.



02 1A
0004312103
MAILED FROM ZIP CODE 48105

\$ 00.44⁰

AUG 25 2009

PTNEY BOWES

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

