



1201 16th St., N.W. | Washington, DC 20036 | Phone: (202) 336-7000

ESSA/PUBLIC DISCLOSURE

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Dennis Van Roekel
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Executive Director

July 19, 2010

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

RE: National Education Association Top Hat Plan Registration Statement

Dear Sir or Madam:

In accordance with Department of Labor Regulations Section 2520.104-23(b), the following statement is being filed as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded plans maintained by an employer for a select group of management or highly compensated employees on behalf of:

National Education Association
1201 16th Street, N.W.
Washington, D.C. 20036-3290
EIN: 53-0115260

Declaration:

National Education Association maintains the NEA Supplemental Compensation Plan, the NEA Supplemental Executive Deferred Compensation Plan and the NEA Section 457 Executive Deferred Compensation Plan. Two (2) employees participate in the NEA Supplemental Compensation Plan, two (2) employees participate in the NEA Supplemental Executive Deferred Compensation Plan, and four (4) employees participate in the NEA Section 457 Executive Deferred Compensation Plan.

Thank you for your consideration of this matter. Please contact the undersigned with any questions you may have.

Sincerely,

Lillian D. Stephens

Lillian D. Stephens

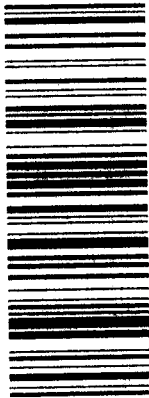
Manager, NEA Human Resources

SLEVIN & HART, P.C.

Attorneys at Law
1625 Massachusetts Avenue, N.W., Suite 450
Washington, D.C. 20036

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CERTIFIED MAIL



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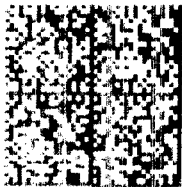
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