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File #35831

July 6, 2011

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: National Auto Auction Association 457(b) Deferred Compensation Plan
National Auto Auction Association 457(f) Deferred Compensation Plan
EIN: 84-6045987

Dear Sir or Madam:

Enclosed are two Registration Statements, filed on behalf of the sponsor of the above-named top hat plans. The statements contain the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosures

cc: Mr. Frank Hackett (w/encs)

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EBSA/PUBLIC DISCLOSURE

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**REGISTRATION STATEMENT
FOR
NATIONAL AUTO AUCTION ASSOCIATION
457(b) DEFERRED COMPENSATION PLAN**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: National Auto Auction Association

Address of Employer: 5320 Spectrum Drive
Suite D
Frederick, MD 21703

EIN: 84-6045987

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is one (1).

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