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EBSA/PUBLIC DISCLOSURE
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July 27, 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

Registration Statement For "Top-Hat" Plans

Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, 40 Fed. Reg. 34533 (August 15, 1975); as amended at 54 Fed. Reg. 8624 (March 1, 1989), as further amended at 67 Fed. Reg. 722, 766 (January 7, 2002); as further amended at 67 Fed. Reg. 771 (March 8, 2002); and as further amended at 68 Fed. Reg. 16399 (April, 3, 2003):

Huntington Ingalls Industries, Inc. (the "Company"), 4101 Washington Avenue, Newport News, VA 23607 (757-380-2000), Employer Identification Number (EIN) 90-0607005, hereby declares that it is an employer that maintains employee benefit plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Company currently maintains the ten (10) plans identified on the attached Exhibit I (the Plans). The number of employees currently participating in each of the Plans is also shown on Exhibit I.

To the extent maintained pursuant to written plan documents copies of the above Plans, will be provided to the Secretary of Labor or his or her delegate on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely yours,

A handwritten signature in cursive script that reads "Jimmy F. Taylor".

Jimmy F. Taylor
Huntington Ingalls Industries, Inc.
Vice President, Compensation and Benefits

Enclosure

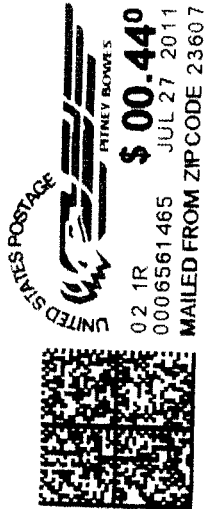
CC: D.C. Berry, Esq.
J. G. Ritter, II, Esq

EXHIBIT I

HUNTINGTON INGALLS INDUSTRIES TOP HAT PLANS			
	NAME OF PLAN	EFFECTIVE DATE	CURRENT NO. OF PLAN PARTICIPANTS
1.	Huntington Ingalls Industries Deferred Compensation Plan	March 31, 2011	37
2.	Huntington Ingalls Industries Savings Excess Plan	March 31, 2011	53
3.	Huntington Ingalls Industries Officers Retirement Account Contribution Plan	March 31, 2011	4
4.	Huntington Ingalls Industries ERISA Supplemental Plan	March 31, 2011	1
5.	Huntington Ingalls Industries Supplemental Plan 2	March 31, 2011	23
6.	Huntington Ingalls Industries Electronic Systems Executive Pension Plan	March 31, 2011	6
7.	Huntington Ingalls Industries Officers Supplemental Executive Retirement Program	March 31, 2011	65
8.	Huntington Ingalls Industries CPC Supplemental Executive retirement Program	March 31, 2011	1
9.	HII Litton Industries, Inc. Restoration Plan	March 31, 2011	4
10.	HII Newport News Shipbuilding Inc. Retirement Benefit Restoration Plan	March 31, 2011	51
11.	HII Newport News Shipbuilding, Inc. Supplemental Executive Retirement Program	March 31, 2011	38
12.	Avondale Executive Excess Retirement Plan	March 31, 2011	5
13.	Avondale Industries, Inc. Supplemental Pension Plan	March 31, 2011	58
14.	HII Litton Industries, Inc. Restoration Plan 2	March 31, 2011	45
15.	HII Litton Industries, Inc. Supplemental Executive Retirement Plan	March 31 2011	1



4101 Washington Avenue
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