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NATIONAL HOT ROD ASSOCIATION
2035 FINANCIAL WAY
GLEN DORA, CA 91741

2014 FEB 07 11:21

FEDERAL EXPRESS – PROOF OF DELIVERY 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: Top Hat Plans Sponsored By National Hot Rod Association

Dear Sir or Madam:

In accordance with the alternative method of compliance with the reporting and disclosure requirements for top hat plans set forth in Department of Labor Regulation Section 2520.104-23, National Hot Rod Association (the “Plan Sponsor”) hereby states as follows:

The Plan Sponsor, located at the address set forth above, has adopted the National Hot Rod Association 457(b) Deferred Compensation Plan and the National Hot Rod Association 457(f) Deferred Compensation Plan (the “Plans”). The Plans have been adopted for 5 individuals who are members of a select group of management or highly compensated employees of the Plan Sponsor. The Plan Sponsor’s EIN is 95-1686172.

Upon request of the Department of Labor, the Plan Sponsor will furnish the Department with copies of the Plans, as required by Section 104(a)(1) of ERISA.

Very truly yours,

NATIONAL HOT ROD ASSOCIATION

By:  _____

Date: February 6, 2014

From: (626) 914-4761
Carmen Drapal
NHRA
2035 E FINANCIAL WAY
GLENDORA, CA 91741

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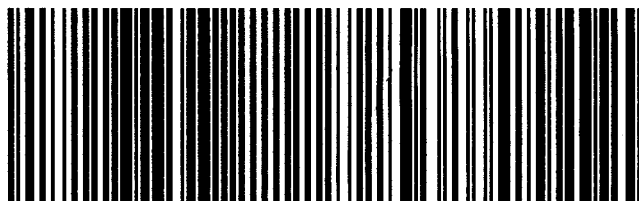
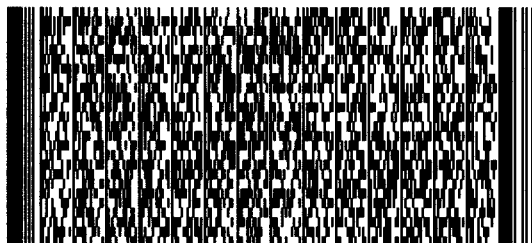
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