

Harley L. Bjelland

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March 26, 2002

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Telephone (949) 770-9590
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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520032541708



re: J. D. Rush Company, Inc. Executive Retirement Plan

Department of Labor:

This letter is intended to comply with the alternative reporting and disclosure statement for pension plans maintained for certain selected employees pursuant to Department of Labor Regulations § 2520.104-23 with respect to the above referenced plan.

J. D. Rush Company, Inc. ("Rush") maintains the J. D. Rush Company, Inc. Executive Retirement Plan (the "Plan"), a nonqualified deferred compensation plan, as well as three split dollar life insurance agreements (the "Split Dollar Agreements") for the benefit of its executives. The Plan and the Split Dollar Agreements are maintained primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

Presently, three of Rush's highly compensated employees are participating in the Plan. Rush's corporate headquarters are located at 5900 East Lerdo Highway, Shafter, California 93263. Rush's Employer Identification Number is 95-1958295.

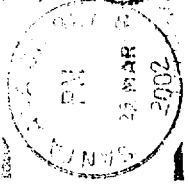
If you have any questions or would like a copy of the Plan please contact the undersigned at (949) 770-9590.

Sincerely yours,

Harley L. Bjelland

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