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2520032901932

January 21, 2003

VIA CERTIFIED MAIL/RRR

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration, Rm. N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

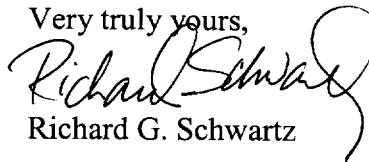
**Re: DFVC Program – Nippon Express U.S.A. Supplemental Plan**

Dear Sir or Madam:

On behalf of Nippon Express U.S.A., Inc., we are filing the following alternative method of compliance statement, as described in 29 C.F.R. § 2520.104-23, under the DFVC Program:

1. Name and Address of Employer:  
Nippon Express U.S.A., Inc.  
590 Madison Avenue, 24<sup>th</sup> Floor  
New York, NY 10022-2524  
EIN #: 13-1971441
2. Nippon Express U.S.A., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. Number of such Plans: 1 Number of Participants: 1

Very truly yours,

  
Richard G. Schwartz

rgs:km

cc: James F. Larkin

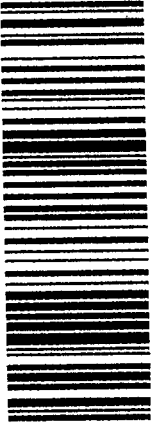
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NEWARK • NEW YORK • SAN FRANCISCO • STAMFORD • WASHINGTON, D.C.

NY:223647.1

EPSTEIN BECKER GREEN WICKLIFF & HALL, P.C. IN TEXAS ONLY

Richard G. Schwartz, Esq.  
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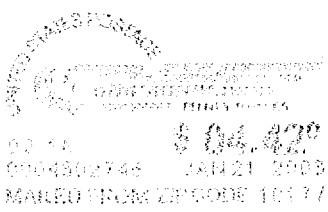
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**CERTIFIED MAIL**

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OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

0984 8080 1000 0940 2002



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