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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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January 8, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

2520032902977

Re: **Top Hat Plan Exemption Filing**

Name of Employer: Lagrew Motors, Inc. d/b/a James Motor Company

Employer Address: 2440 Richmond Road
Lexington, KY 40502

Employer EIN: 61-0493751

Plan Participant(s): Mark Gold

Notice: Pursuant to 29 CFR § 2520.104-23 the Department of Labor is hereby notified that Lagrew Motors, Inc. d/b/a James Motor Company (the "Employer") has established a plan of deferred compensation (the "Plan") for the benefit of a certain group of management or highly compensated employees of the Employer ("Participants"). The Employer hereby declares that the Employer maintains the Plan primarily for the purpose of providing deferred compensation for only the Participants, who are all members of a select group of management or highly compensated employees. The Employer further declares that the Plan is the only plan of deferred compensation maintained for the select group of management or highly compensated employees and the Participants are the only employees or persons participating in the Plan.

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This notice contains the alternative method of compliance for the reporting and disclosure requirements of part 1 of title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans maintained by the Employer for a select group of management or highly compensated employees.

The Plan was established by action of the Employer Directors on December 1, 2001, and this Notice is being filed within 120 days after the Plan becomes subject to part 1 of title 1 of ERISA.

**LAGREW MOTORS, INC. D/B/A/
JAMES MOTOR COMPANY**



Brian A. Ritchie
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James Motor Company

JWW/abd

cc: Ben Cowan

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PENSION AND WELFARE BENEFITS ADMINISTRATION
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U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210

