

SALARY CONTINUATION
ERISA MEMORANDUM STATEMENT

DATE: October 6, 1992

2520032903705

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Corporation: Kennesaw Transportation, Inc.
Employer Identification Number: 58-1422707
Address: 115 Dixie Drive, Woodstock, Georgia 30188

This statement is with respect to a nonqualified deferred compensation plan maintained by Employer under the requirement of 29 CFR Section 2520.104-23(a).

Employer currently maintains two (2) nonqualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants in the plan is six (6).

Plan Administrator: Cecil W. Patrick

Title: President

Employer: Kennesaw Transportation, Inc.