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Sept. 1st, 1993

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
No. P 380 602 630

Office of Employee Benefit Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Dear Sir:

This statement is submitted pursuant to Department of Labor Regulations, 29CFR Section 2520.104-23 under the authority of Section 110 of Title One of the Employee Retirement Income Security Act of 1974 ("ERISA"), and is intended to satisfy the alternative method of compliance with reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded or unsecured pension plans maintained by an employer for a select group of management or highly compensated employees.

The name, address and federal employer identification number of the employer are as follows:

Redding Motor Co., Inc. (the "Company")
Post Office Box 327
Metter, Georgia 30439
58-1938687

Effective July 1, 1993, the Company instituted (and continues to maintain) the Supplemental Executive Retirement Plan for Key Employees of Redding Motor Co., Inc. (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently there is one employee participating in the Plan.

The Company will provide the Plan document to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

Redding Motor Co., Inc.

By: 

Timothy E. Redding,
Chairman of the Plan
Administrative Committee

OCT 4 1993

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