

2520040154812

February 15, 1996

Top-Hat Plan Exemption  
PWBA  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

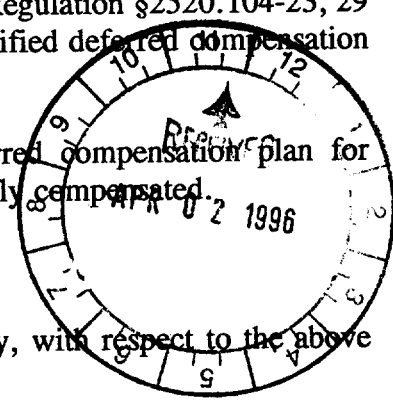
FROM: Freeway Auto Service, Inc. dba Freeway Transmission  
26 East 600 South  
Salt Lake City, Utah 84111  
EIN: 87-0276604

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains one nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated.

The number of employees in the plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.



Very truly yours,

FREWAY AUTO SERVICE, INC.

By: *Steph E. Johnson*  
Its: *Pres*

**RAY, QUINNEY & NEBEKER**  
PROFESSIONAL CORPORATION  
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OF COUNSEL  
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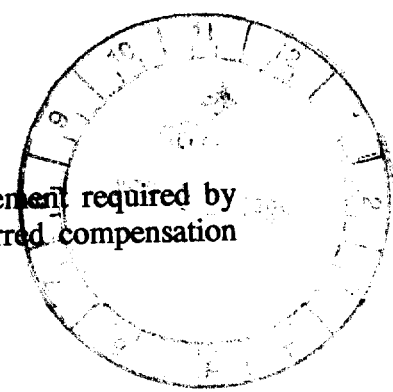
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RE: Freeway Auto Service, Inc. dba Freeway Transmission  
EIN: 87-0276604

Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulation §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plans maintained by Freeway Auto Service, Inc dba Freeway Transmission.



Thank you for your assistance in this matter.

Very truly yours,

RAY, QUINNEY & NEBEKER

John R. Madsen

JRM:vb  
Enclosure  
0163781.WP