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October 2, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Nationwide Truck Brokers, Inc.
Unfunded Deferred Compensation Plan

Gentlemen:

On behalf of our client Nationwide Truck Brokers, Inc. and pursuant to Reg. §2520.104-23 and the Labor Department Final Rules on Delinquent Filer Voluntary Compliance Program (FR 20874, April 27, 1995), we hereby file the statement required under said regulations as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA") for certain pension plans for a select group of management or highly compensated employees. To comply with the terms of the Delinquent filer program, we have also mailed the required information on Form 5500 and the penalty fee to the DFVC Program in Atlanta, Georgia.

10 OCT 10 1995

The information that is required by this filing is as follows:

1. Name of employer: Nationwide Truck Brokers, Inc.
2. Address of employer: 7350 Clyde Park, S.W.  
Grand Rapids, Michigan 49509
3. Employer identification number: 38-2039957
4. Declaration. The employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: Five (5)

Pursuant to said regulation, Nationwide Truck Brokers, Inc. will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



Carl W. Dufendach

CWD/jah

cc: Mr. Larry Burkey