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JAMES M. McCARTEN

January 19, 1994

VIA CERTIFIED MAIL - P 912 351 382
RETURN RECEIPT REQUESTED

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

Ladies and Gentlemen:

The employer identified below maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Averitt Express, Inc.

Address: Perimeter Place One
518 Old Kentucky Road
Post Office Box 3166
Cookeville, Tennessee 38502-3166

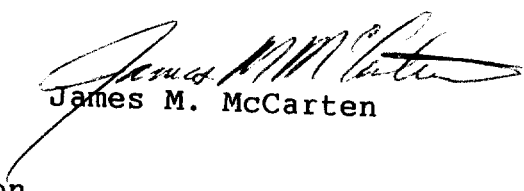
E.I.N.: 62 0755421

Number of Participants: 21

Plan Effective Date: August 25, 1993

The employer will provide a copy of the plan document to the Secretary upon request. This letter is intended to serve as alternative compliance with the reporting and disclosure rules of Part I, Title I of ERISA pursuant to 29 C.F.C. §2520.104-23.

Sincerely,


James M. McCarten

CEC/at

cc: Mr. George Johnson

BWCEC.448