



October 24, 1994

2520040182173

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20201

Gentlemen:

This filing is pursuant to Labor Reg. 2520-104-23, which permits the following statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

Name and address of employer: Mid-South Transportation Management, Inc.
1370 Levee Road
Memphis, TN 38108
Employer's EIN: 62-1164500

The employer maintains a 457 plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of employees in each plan: 1

Filing Date: 10-24-94

Please advise the undersigned if further information is required. Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Rosa Mahler', written in black ink.

Rosa Mahler
Acting Director of Finance

bfm