

STATEMENT AS REQUIRED BY REGULATION SECTION 2520.104-23
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER FOR A
SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

2520042391975

The undersigned Plan Administrator of the Replacement Parts, Inc. Stock Option Plan, an unfunded plan maintained by Replacement Parts, Inc. for a select group of management and highly compensated employees, hereby disclose the following data for the purpose of satisfying the reporting and disclosure requirements of Regulation Section 2520.104-23 of the Department of Labor do hereby state as follows:

1. Name of Employer: Replacement Parts, Inc.
2. Address of Employer: 1901 E. Roosevelt
Little Rock, Arkansas 72206
3. Employer ID No.: 71-0681030

4. We hereby declare that Replacement Parts, Inc. has established a Plan for the purpose of providing deferred compensation of a select group of management or highly compensated employees.

5. Number of such Plans: One
6. Number of Employees Participating in this Plan: Not to exceed 10.
7. Effective Date of Plan: March 25, 1999

Plan Administrator:

Replacement Parts, Inc.

By: 

Alan C. King

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May 28, 1999

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Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

CERTIFIED MAIL NO. Z 339 803 815
RETURN RECEIPT REQUESTED

Re: Replacement Parts, Inc. Stock Option Plan

Dear Sirs:

Enclosed you will find two original signed copies of the requisite statement relating to the above-referenced plan under Department of Labor Regulation §2520.104-23. Please acknowledge receipt of and date stamp one copy and return to my office in the enclosed envelope.

If you have any questions, please do not hesitate to give me a call.

Sincerely,

A. Wyckliff Nisbet, Jr.
A. Wyckliff Nisbet, Jr.

AWNjr/lh
Enclosure
cc: Alan C. King

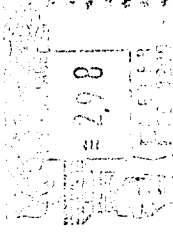
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the right of the return address

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Z 339 803 815

MAIL



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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210**