



2520042392156

April 21, 1999

Secretary of Labor
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

Re: Alternative Method of Compliance Under DOL Reg. Section
2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the Stock Appreciation Rights Plan of Harbor Truck Bodies, Inc. (the "Plan") established by Harbor Truck Bodies, Inc., a Delaware corporation (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

Harbor Truck Bodies
255 Voyager Avenue
Brea, California 92821



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2. Employer Identification No.

33-0493763

3. Declaration.

The Company established, effective July 1, 1998, the Plan, which is maintained primarily for the purpose of providing supplemental retirement benefits for a select group of management and/or highly compensated employees of the Company. The Company maintains one (1) such plan. Currently, (2) employees participate in the Plan.

4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan document, as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Enclosed is a copy of this letter, which we ask that you date stamp and return to us in the enclosed self-addressed, stamped envelope.

If you should have any questions about this letter, please do not hesitate to contact us at the above address.

Sincerely,

Harbor Truck Bodies, Inc.

By 
Ken Lindt
Its President/CEO

042199KL/dc



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Harbor Truck Bodies, Inc.

By 
Ken Linder
Its President/CEO

042199KL/dc



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Brea, CA 92821-6223

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