

ERISA MEMORANDUM STATEMENT

DATE: March 10, 1998

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington D.C. 20216

FROM: Employer: B & H Freight Line, Inc.

Employer Identification Number: 43-1017828

Address: P O Box 509
Harrisonville MO 64701

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified pension plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: 2

Plan Administrator: B & H Freight Line, Inc.

Employer: B & H Freight Line, Inc.

STILLEY, FOWLER & STILLEY, P.C.
ATTORNEYS AT LAW

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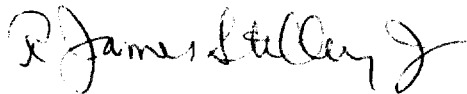
March 10, 1993

Office of Pension and Welfare Programs
Labor Management - Services Administration
US Department of Labor
Washington D.C. 20216

Dear Sir or Madam:

In behalf of my client, B & H Freight Line, Inc., enclosed herewith, please find an ERISA Memorandum Statement. If you should have any questions, please contact me.

Sincerely,



R. James Stilley, Jr.

RJS:bm

Enclosure

cc: Theron R. Swigart
cc: Karen D. Carrel

CERTIFIED MAIL #Z 442 838 668

