

SMITH, GAMBRELL & RUSSELL, LLP

ATTORNEYS AT LAW

SUITE 3100, PROMENADE II

1230 PEACHTREE STREET, N.E.

ATLANTA, GEORGIA 30309-3592

TELEPHONE (404) 815-3500

FACSIMILE (404) 815-3509

WEBSITE: www.sgnlaw.com

ESTABLISHED 1893

FLORIDA OFFICE

SUITE 2200, BANK OF AMERICA TOWER

50 NORTH LAURA STREET

JACKSONVILLE, FL 32202

TELEPHONE

(904) 598-6100

FACSIMILE

(904) 358-3407

DEPARTMENT OF LABOR  
ERISA DISCLOSURE

WASHINGTON, D.C. OFFICE

SUITE 100

1850 M STREET, N.W.

WASHINGTON, D.C. 20036

TELEPHONE

(202) 659-2811

FACSIMILE

(202) 263-4329

JUN -7 AM 9:35

2520052092376

May 31, 2001

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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: Blue Bird Body Company Nonqualified Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

The Plan Administrator hereby complies with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, pursuant to Department of Labor Regulation Section 2520.104-23 for the above-referenced Plan by providing the following information.

**NAME AND ADDRESS  
OF EMPLOYER:**

Blue Bird Corporation  
3920 Arkwright Road  
Suite 275  
Macon, Georgia 31210

**EMPLOYER**

**IDENTIFICATION NUMBER:** 58-0813156

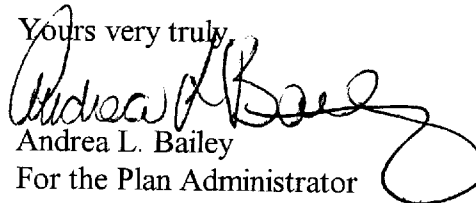
Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
May 31, 2001  
Page No. 2

**TOP HAT PLAN:**

The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such Plan in which, as of the effective date, there were four (4) participants. The number of Plan participants may change from time to time.

Benefits under the Plan are paid as needed solely from the general assets of the employer. Upon request, we will be happy to provide you with a copy of the Plan document.

Yours very truly,

A handwritten signature in black ink, appearing to read "Andrea L. Bailey". The signature is fluid and cursive, with a large loop at the end.

Andrea L. Bailey  
For the Plan Administrator

804492.1

cc: Mr. Bill Gourley

