

OVERNITE TRANSPORTATION COMPANY

P. O. BOX 1216 / RICHMOND, VIRGINIA 23218-1216 / (804) 231-8000



May 10, 2005

Top Hat Plan Exemption Group
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520052092989

Registration Statement For "Top-Hat" Plans

Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, 40 Fed. Reg. 34533 (August 15, 1975), as amended at 54 Fed. Reg. 8629 (March 1, 1989), and as further amended at 67 Fed. Reg. 722, 766 (January 7, 2002):

Overnite Transportation Company (the Company), 1000 Semmes Avenue, Richmond, Virginia 23224, Employer Identification Number (EIN) 54-0481236 hereby declares that it is an employer that maintains an employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Company maintains the plan pursuant to a separation agreement between the Company and a former employee. The agreement was executed March 25, 2005. The plan currently has one participant.

A copy of the written plan document will be provided to the Secretary of Labor or his or her delegate on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely yours,

Sally A. Godsey
Manager, Employee Benefits

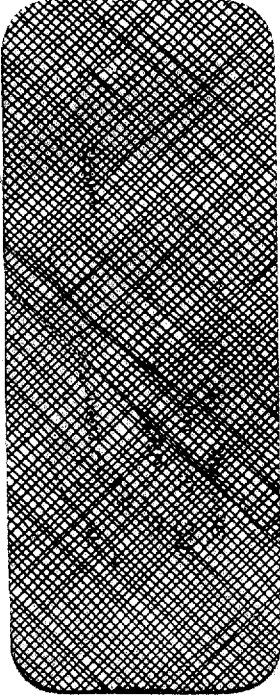
cc: J. G. Ritter, II, Esq.

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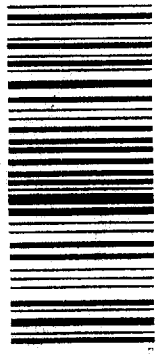
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