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Industrial Park
Faribault, Minnesota 55021
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January 19, 1998

U.S. Dept. of Labor
Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Top Hat Plan Exemption

Dear Sir/Madam:

The purpose of this letter is to advise you that ABC Bus Companies, Inc., maintains two (2) plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans cover approximately 15 employees. The employer identification number of ABC Bus Companies, Inc., is 41-1565882.

Thank you.

Regards,

ABC BUS COMPANIES, INC.

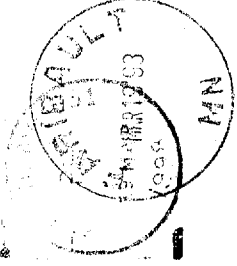
Michael A. Marhula
Vice President
Finance & Accounting

MAM/mbp

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U.S. Department of Labor
Pension & Welfare Benefits Administration
200 Constitution Avenue N.W.
Washington, D.C. 20210

