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LUBE U.S.A.

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

FROM: Employer: LUBE U.S.A.
Employer Identification Number: 57-0844951
Address: 780 Congaree Road
Greenville, South Carolina 29607
Date: December 11, 1990

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23 (a) (1) to be filed with the Secretary of Labor in respect to Selective Incentive Plans maintained by the above employer.

The employer currently maintains 001 Selective Incentive Plan(s) for executives who are members of a select group of management or who are highly compensated.

The number of participants in each plan is as follows:

Plan 1 1

Signed Eijiro Horikoshi
Plan Administrator Eijiro Horikoshi
Title: President
Employer: LUBE U.S.A.

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APR 26 1991