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U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE

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MAR 21 PM 3:01

PLEASE REPLY TO:
P.O. BOX 71
TAMPA, FLORIDA 33601-0071

WRITER'S DIRECT LINE:
(813) 222-8703

March 12, 2001

* BOARD CERTIFIED TAX LAWYER

* BOARD CERTIFIED WILLS, TRUSTS & ESTATES LAWYER

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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: Top Hat Plan Filing
Quality Distribution, Inc. Deferred Compensation Plan
Our File No. 2653-002327

Dear Sir or Madam:

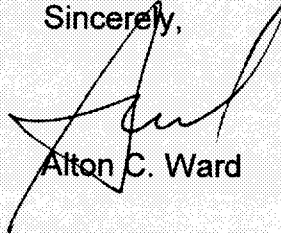
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

1. Quality Distribution, Inc. (the "Employer") maintains a plan of deferred compensation in the form of the Quality Distribution, Inc. Deferred Compensation Plan (the "Plan").
2. The address of the Employer is 3802 Corporex Park Drive, Tampa, FL 33619.
3. The Employer's tax identification number is 36-2590063.
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
5. The number of employees participating in the Plan at this time is 36.

Top Hat Plan Exemption
March 12, 2001
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If you require a copy of the Plan document or any additional information, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Alton C. Ward", written over the printed name.

ACW/klr/cr
#131660

KALISH & WARD
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4100 BARNETT PLAZA
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CERTIFIED

P 965 513 601

MAIL

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U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20210

