

EBSA/PUBLIC DISCLOSURE

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March 4, 2010


Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madam:

The enclosed statement is filed in compliance with Regulation 2520.104-23 with respect to the Ward Transport & Logistic Corp. 2009 Nonqualified Deferred Compensation Plan (the "Plan") between SGF Management Inc. (the "Company") and certain executives of the Company. The Plan is an unfunded deferred compensation arrangement maintained by the Company for a select group of management or highly compensated employees, pursuant to the authority of the Secretary of Labor under Section 110 of the Employee Retirement Income Security Act of 1974, as amended.

If you require additional information, please contact the undersigned at the address or telephone number indicated above.

Sincerely yours,



Glynn Stewart
CFO/GC

*Alternate Compliance Statement
Under Labor Regulation Section 2520.104-23*

Plan Name: Ward Transport & Logistics Corp. 2009 Nonqualified Deferred Compensation Plan

Plan Sponsor Name and Address: Ward Transport & Logistics Corp. (the "Company")
Second Avenue at 7th Street
Altoona, PA 16603

Employer Identification Number: 23-1299361

Number of Plan Participants as of March 3, 2010: 4

The Company does not maintain any other plans, which are unfunded primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "top hat plan"), other than the Ward Trucking Corp. Selective Executive Deferred Compensation Plan which currently has four participants.

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