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EBSSA/PUBLIC DISCLOSURE
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October 27, 2010

BETHANY BACCI
Direct (503) 294-9837
babacci@stoel.com

**VIA CERTIFIED MAIL NO. 7160 3901 9849 1606 3254
RETURN RECEIPT REQUESTED**

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

Re: Detroit Diesel Corporation U.S. Distributors Variable Pay Plan

Dear Secretary of Labor:

On behalf of Detroit Diesel Corporation, we are filing the enclosed statement of alternative compliance under 29 CFR § 2520.104-23 for the plan referenced above.

If further information is needed with respect to this filing, please let me know.

Very truly yours,

A handwritten signature in cursive script that reads "Bethany Bacci".

Bethany Bacci

BAB:tsb
Enclosure

cc (w/encl.): Ms. Jennifer Stevenson

**STATEMENT
TO THE
U.S. DEPARTMENT OF LABOR**

Detroit Diesel Corporation (the "Employer") adopted and maintains the Detroit Diesel Corporation U.S. Distributors Variable Pay Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted pursuant to Department of Labor Regulations § 2520.104-23:

1. Number of Plans: Including this Plan, the Employer has 2 plans for a select group of management or highly compensated employees.
2. Number of participants: This Plan presently has 2 participants.
3. Employer information:
 - (a) Name: Detroit Diesel Corporation
 - (b) Address: 4747 N. Channel Ave.
Corp 9, Human Resources
Portland, OR 97210
 - (c) EIN: 38-2772023

Dated: October 21, 2010

DETROIT DIESEL CORPORATION

By: 
Signature

PAUL HURO
Print or type name

Date signed: October 21, 2010