



EAGLE TRANSPORT CORPORATION

2520110590525

300 S. Wesleyan Blvd., Suite 202 • Rocky Mount, NC 27804-4215
Corporate Office (252) 937-2464 • Fax (252) 937-2198

January 19, 2011

CETRIFIED MAIL
RETURN RECEIPT REQUESTED

EBSA/PUBLIC DISCLOSURE
2011 JAN 24 PM 1:55

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W.
Room N-1513
Washington, DC 20210

Re: Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Eagle Transport Corp.
300 S. Wesleyan Blvd., Suite 202
Rocky Mount, NC 27804
Employer ID #: 56-0816291

Eagle Transport Corp. maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Name of Plan</u>	<u>Number of Participants</u>
Phantom Stock Program	-----

EAGLE TRANSPORT CORP.

By: [Signature]
Title: VP, FINANCE