



E-FILED/PUBLIC DISCLOSURE

2011 FEB 28 PM 3:31

February 24, 2011

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

**RE: Top Hat Plan Exemption – The Kaplan Trucking Company
Notice Filing Pursuant to 29CFR 2520.104-23**

To Whom It May Concern:

Please accept this declaration that The Kaplan Trucking Company has adopted a deferred compensation plan for a select group of management employees effective November 1, 2010. The Company's EIN number is 34-0323340. The Company's address is 6600 Bessemer Avenue, Cleveland, Ohio 44127. The Company entered into this plan jointly with its affiliate, Horizon Freight System, Inc. The plan covers eleven (11) employees between the two corporations.

Please acknowledge receipt by stamping the enclosed copy of this letter and returning same in the enclosed self-addressed stamped envelope. Thank you.

Sincerely,
THE KAPLAN TRUCKING COMPANY

A handwritten signature in black ink, appearing to read "James B. Gifford".

James B. Gifford
VP-Finance

certified mail #7006-2150-0000-2889-7973



7006 2150 0000 2889 7973

RETURN RECEIPT REQUESTED

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