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October 11, 1995

Office of Pension and Welfare Programs
Labor Management - Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Re: L. B. Transport, Inc.
EIN: 42-0993639
514 1st Ave. S.W.
Buffalo Center, IA 50424

Dear Madam or Sir:

This statement is with respect to a Non-Qualified Deferred Compensation Plan maintained by L. B. Transport, Inc. under the requirements of 29 CFR Section 2520.104-23(a).

The employer, L. B. Transport, Inc., currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

There is one participant in the Plan, namely, Terry K. Kiewiet.

If you require any further information, please contact the undersigned. Thank you.

Very truly yours,



Susan L. Kiewiet
Plan Administrator for L. B. Transport, Inc.