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March 18, 2015

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

Re: Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

On behalf of Smith Transport, Inc., we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

I. EMPLOYER NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:

Smith Transport, Inc.
153 Smith Transport Rd.
Roaring Spring, Pennsylvania 16673
Taxpayer Identification Number: 25-1558230

II. STATEMENT AS TO PLAN:

Smith Transport, Inc. maintains, at the above address, the Smith Transport, Inc. Management Incentive Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the company's success is largely dependent. The number of employees participating in the Plan is three (3).

III. ERISA COMPLIANCE:

The company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the company that the Plan is an employee benefit plan subject to ERISA for any purpose.

IV. COPY OF AGREEMENTS:

A copy of the Plan will be provided to the Department of Labor upon request.

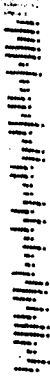
Sincerely,



Daniel Hogans

c: Mr. Barry Smith
Mr. John Kober

AIL



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Morgan Lewis

C O U N S E L O R S A T L A W

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