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industry-standard baseline price per gallon. The amount of this fuel surcharge increases as fuel costs increase above certain threshold prices. The surcharge is designed to approximately offset increases in fuel costs above the baseline. Because fuel prices are volatile, management believes that presenting operating statistics calculated on the basis of total revenue, including the fuel surcharge in the earnings release, could provide a distorted picture of the Company's operating performance, particularly when comparing results for current and prior periods. Therefore, the fuel surcharge is excluded from revenue and, instead, taken as a credit against expense when calculating the operating ratio in the Key Operating Statistics table of the earnings release. The surcharge is also excluded from revenue for purposes of calculating revenue per mile in that table. Management believes that this presentation, which is designed to minimize the potentially distortive effect of fuel cost volatility, is a more meaningful measure of the Company's operating performance than a presentation calculating revenue per mile and operating ratio on the basis of total revenue, including fuel surcharge.

Management does not believe that a reconciliation of the information presented in the Key Operating Statistics table of the earnings release and corresponding information calculated on the basis of total revenue would be meaningful. Revenue data, on both a total basis and excluding the fuel surcharge, is included in the earnings information table of the earnings release.

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

USA TRUCK, INC.

(Registrant)

Date: April 17, 2003

/s/ ROBERT M. POWELL

ROBERT M. POWELL
Chairman and Chief
Executive Officer

Date: April 17, 2003

/s/ JERRY D. ORLER

JERRY D. ORLER
President

Date: April 17, 2003

/s/ CLIFTON R. BECKHAM

CLIFTON R. BECKHAM
Vice President - Finance, Chief
Financial Officer and Secretary