



TIDEWATER BARGE LINES, INC.

CORPORATE HEADQUARTERS

6 BEACH DRIVE

VANCOUVER, WASHINGTON 98661-7198

PORTLAND, OR (503) 281-0081 • VANCOUVER, WA (206) 693-1491

October 19, 1992

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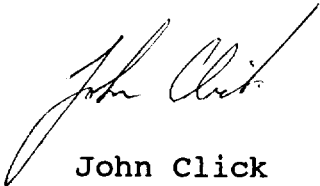
Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: **EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974, 29 CFR
PART 2520**

Gentlemen:

In accordance with the "Alternative method of compliance for pension plans for certain selected employees; (Section 2520-104-23), please be advised that Tidewater Barge Lines, Inc. located at 6 Beach Drive, Vancouver, WA 98661 identified by EIN 93-0278300, maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees who number one.

Very truly yours,



John Click

