

Van Waters & Rogers Inc.

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USA

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Van Waters & Rogers

April 30, 2001

**VIA CERTIFIED MAIL;
RETURN RECEIPT REQUESTED**

2520042393256

U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
01 MAY - 8 AM 10:44

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Secretary:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by Vopak USA Inc. (formerly known as Van Waters & Rogers Inc., hereinafter "Corporation").

Name and Address of Corporation: Vopak USA Inc.
6100 Carillon Point
Kirkland, WA 98033

Employer Identification Number ("EIN"): 91 - 1347935

In January, 2001, the Corporation adopted the Vopak USA Inc. Early Retirement Bridge Pension Plan ("Plan"). The Plan is an unfunded deferred compensation plan any assets of which are subject to the claims of the Corporation's general creditors in the event the Corporation becomes insolvent. The Corporation also currently maintains the Supplemental Vopak USA Inc. Investment Plan, the Vopak USA Inc. Supplemental Benefits Plan, and the Ellis & Everard (US Holdings) Inc. Deferred Compensation Plan. The Corporation maintains only the foregoing four plans for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. The number of participants in each of the foregoing four plans is as follows:

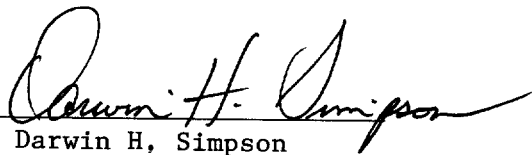
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|--|----|
| 1. Vopak USA Inc. Early Retirement Bridge Pension Plan | 0 |
| 2. Supplemental Vopak USA Inc. Investment Plan | 57 |
| 3. Vopak USA Inc. Supplemental Benefits Plan | 19 |
| 4. Ellis & Everard (US Holdings) Inc. Deferred Compensation Plan | 17 |

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Pursuant to Regulations Section 2520.104-23(b)(2), the Corporation will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Vopak USA Inc.

By 

Darwin H. Simpson
President & Chief Executive Officer

cc: Doug Love

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CERTIFIED MAIL



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