

TOP HAT EXEMPTION STATEMENT

1. Employer: American Commercial Lines LLC
2. Employer Address: 1701 E. Market Street
Jeffersonville, IN 47130
3. Employer Identification Number: 52-2106600
4. The Employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains three such deferred compensation plans now called the Salary Continuation Plan, the Special Retirement Plan and the Supplemental Savings Plan.
6. The plans cover a total of 23 employees, with some of these employees benefiting from more than one of the plans.
7. Upon request, the Employer will furnish a copies of the plans to the Department of Labor.

To be filed with:

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

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& HEYBURN PLLC**

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June 24, 1999

Top Hat Plan Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: American Commercial Lines LLC
Top Hat Plans Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for American Commercial Lines LLC.

Please call if you have any questions.

Sincerely,

Debbie F. Reiss

Enclosure

Copy to Susan Miller

08254.110901

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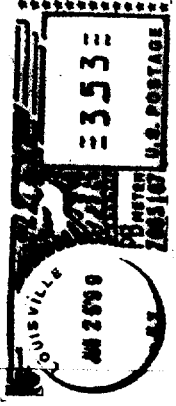
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CERTIFIED

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MAIL



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