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U.S. DEPT. OF LABOR
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RETURN RECEIPT REQUESTED

November 16, 2005

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

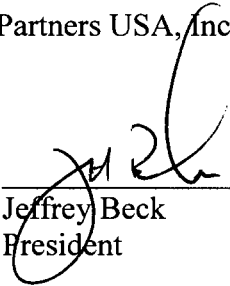
Re: Top Hat Filing for Ocean Partners Employee Reward and Incentive Plan
(the "Deferred Compensation Plan")

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, Ocean Partners USA, Inc. (the "Company") is hereby availing itself of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, with respect to the Deferred Compensation Plan, should it be subject to ERISA. The Company's address is set forth below and its EIN is 20-1637661. The Company currently maintains one plan, namely, the Deferred Compensation Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Deferred Compensation Plan currently covers 5 U.S. employees.

Ocean Partners USA, Inc.

By:



Jeffrey Beck
President

Cc: Jay Fenster, Esq.

icean
PARTNERS

icean Partners USA, Inc.
1000 West 10th Street, Suite 100
Wilmington, DE 19804
iceanpartners.com

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

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