

PORTER & HEDGES, L.L.P.

ATTORNEYS AND COUNSELORS AT LAW

1000 MAIN STREET, 36TH FLOOR

HOUSTON, TEXAS 77002-6336

2520061570035

BEVERLY A. YOUNG
OF COUNSEL
Tel. Direct (713) 226-6673
Fax Direct (713) 226-6273
BYOUNG@PORTERHEDGES.COM

TELECOPIER (713) 228-1331

TELEPHONE (713) 226-6000

MAILING ADDRESS:
P.O. BOX 4744
HOUSTON, TX 77210-4744

February 13, 2006

Via Certified Mail, Return Receipt Requested
Article Number 7004 1160 0007 3266 6614

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration (EBSA)
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Buffalo Marine Service, Inc. Salary Continuation effective as of April 11, 2005
and as amended on September 15, 2005 (the "Plan")

Dear Secretary:

Pursuant to 29 CFR Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the above-referenced Plan, Buffalo Marine Service, Inc. (the "Employer") intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Buffalo Marine Service, Inc.
8201 E. Erath
Houston, TX 77012
2. Employer's Employer Identification Number: 74-1700310
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation to an employee of Buffalo Marine Service, Inc. who is a member of a select group of management or highly compensated employees.

06 FEB 24 PM 12:20

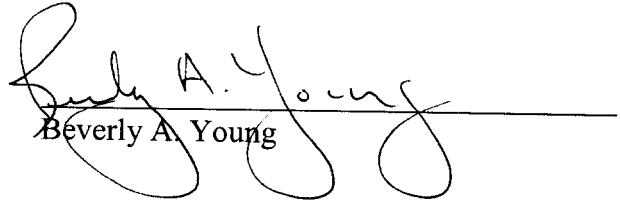
February 13, 2006

Page 2

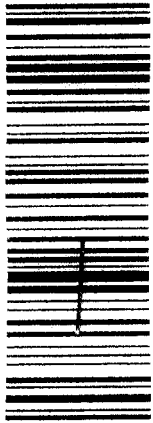
4. The Employer hereby states that it maintains the Plan primarily for the purpose of providing deferred compensation to an employee of the Employer who is a member of a select group of management or highly compensated employees, and only one employee of the Employer is covered under the Plan. The Employer employs approximately 95 employees and it does not maintain any other nonqualified deferred compensation plans or agreements for a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), Buffalo Marine Services, Inc. will provide the Plan document and any other related documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

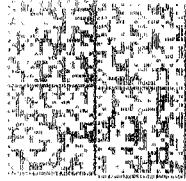
Very truly yours,


Beverly A. Young

US MAIL



7004 1160 0007 3266 6614



04880
US POSTAGE

FROM

PORTER & HEDGES, L.L.P.

ATTORNEYS AND COUNSELORS AT LAW

P.O. BOX 4744

HOUSTON, TEXAS 77210-4744

TO

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
(EBSA)
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210