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TOP-HAT PLAN EXEMPTION STATEMENT¹

U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT
SECURITY AND BENEFIT ADMINISTRATION

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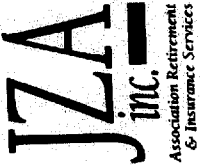
Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Independent Liquid Terminals Association
Address: 1444 I St. NW, Suite 400 Washington, DC 20005
Employer EIN: 52-1038765
Name of Plan:² _____

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1
Number of Employees in Plan(s): 1

¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.
² See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.

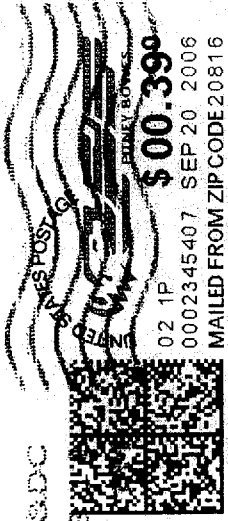


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