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EBSA/PUBLIC DISCLOSURE



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MARINE & INDUSTRIAL REPAIRS & FABRICATION
815 Industrial Ave. Chesapeake, VA 23324
Phone 757-200-0787 Fax 757-200-0788

November 1, 2010

BY CERTIFIED MAIL NO. 7006 0810 0002 2875 3995
RETURN RECEIPT REQUESTED

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Suite N-1513
Washington, D.C. 20210

Re: MF&B Marine, LLC Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation \$2520.104-23, this letter will service as the alternative method of compliance with reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. MF&B Marine, LLC a Virginia corporation, (the "Sponsor") maintains and sponsors the MF&B Marine, LLC Supplement Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 815 Industrial Avenue, Chesapeake, VA 23324-2614
3. The employer identification number assigned by the Internal Revenue Services to the Sponsor is 26-1489922.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 6 employees participating in the Plan.

Very truly yours,