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December 8, 2010

EBSA/PUBLIC DISCLOSURE

2010 DEC 13 PM 2:41

Morgan Lewis
COUNSELORS AT LAW

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: The American Waterways Operators Supplemental Retirement Plan (the "Plan")

Dear Sir or Madam:

On behalf of The American Waterways Operators (the "Employer") we are hereby submitting the following information with respect to the above-referenced Plan pursuant to DOL §2520.104-23:

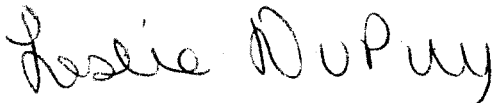
1. The name and address of the sponsoring employer is:

The American Waterways Operators
801 North Quincy Street
Suite 200
Arlington, VA 22203-1708

2. The employer identification number assigned to the Employer is: 53-0173915.
3. The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees. The Employer sponsors one other top hat deferred compensation plan in which there are approximately four participants.
4. The Plan has one participant.
5. The Employer will provide copies of the Plan document to the Department of Labor upon request.

Kindly acknowledge receipt of this letter by date-stamping the enclosed copy and returning it in the envelope provided.

Respectfully submitted,

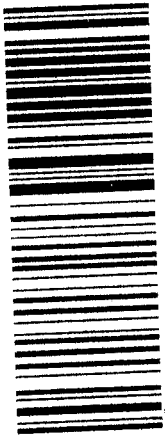


Leslie DuPuy, Esq.

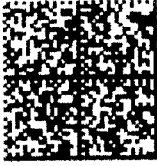
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