



4519 McInnis Ave.
Moss Point, MS 39563
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2520183370023

October 10, 2018

2018 OCT 18 PM 3:30

VIA CERTIFIED MAIL

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, D.C. 20210

Re: Mississippi Export Railroad Company Top Hat Plan Filing

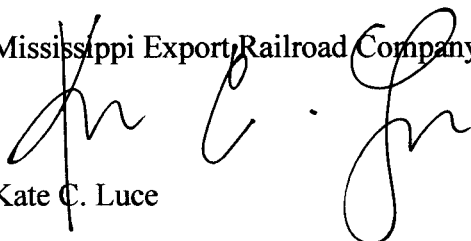
Dear Sir or Madame:

Pursuant to Department of Labor Regulations Section 2520.104-23, you are hereby advised that Mississippi Export Railroad Company (the "Company") (EIN: 64-6001482), 4519 McInnis Ave, Moss Point, MS 39563, has entered into two (2) individual Deferred Compensation Arrangements (referred to collectively as the "Plans") primarily for the purpose of providing deferred compensation for certain members of management or highly compensated employees as listed below:

1. Dederia Demouey
2. Mark Miller

The Plans are not intended to qualify under Section 401(a) of the Internal Revenue Code, or as an employee benefit plan under the Employee Retirement Income Security Act of 1974 subject to the provisions of Parts II, III and IV of Title I.

Sincerely,

Mississippi Export Railroad Company

Kate C. Luce



4519 McInnis Ave. | Moss Point, MS 39563

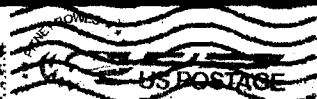


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