Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [X] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [X] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/2009

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
WESTWAY GROUP, INC.

365 CANAL STREET
SUITE 2900
NEW ORLEANS, LA 70130

2b Employer Identification Number (EIN) 20-4755936

2c Sponsor's telephone number 504-636-4302

2d Business code (see instructions) 551111

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	MARIE O'DONNELL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	MARIE O'DONNELL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

WESTWAY GROUP, INC.

365 CANAL STREET
SUITE 2900
NEW ORLEANS, LA 70130

3b Administrator's EIN: 20-4755936

3c Administrator's telephone number: 504-636-4302

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	412
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	412
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	12
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	425
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	425
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	382
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2G 2K 2F 2J 3E 2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		___ **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 12/31/2009

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BANK OF AMERICA, N.A.

94-1687665

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
15 52 56 59 60 62 63 72	RECORDKEEPER	2390	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 12/31/2009

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT PRESERVATION TRUST

b Name of sponsor of entity listed in (a): BANK OF AMERICA, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
22-6484011-001	C	4212667

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 12/31/2009

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	200
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	558028
(9) Value of interest in common/collective trusts	1c(9)	0	4212667
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	15586869
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	0	20357764
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	0	20357764

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	942277	
(B) Participants	2a(1)(B)	727668	
(C) Others (including rollovers)	2a(1)(C)	463298	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2133243
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	18958	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18958
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	214359	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		214359
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		-284142
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2743136
c	Other income	2c		1970
d	Total income. Add all **income** amounts in column (b) and enter total	2d		4827524
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	469909	
	(2) To insurance carriers for the provision of benefits	2e(2)		
	(3) Other	2e(3)		
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		469909
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		24251
h	Interest expense	2h		
i	Administrative expenses: (1) Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)		
	(3) Investment advisory and management fees	2i(3)		
	(4) Other	2i(4)	3260	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3260
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		497420
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		4330104
l	Transfers of assets:			
	(1) To this plan	2l(1)		16027660
	(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: POSTLETHWAITE & NETTERVILLE **(2)** EIN: 72-1202445

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e		X	
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☐ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 12/31/2009

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 22-3513863 94-1687665

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

WESTWAY GROUP, INC.
SAVINGS PLAN

WESTWAY GROUP, INC.
SAVINGS PLAN

TABLE OF CONTENTS

Page

ARTICLE I - DEFINITIONS 1

ARTICLE II - PARTICIPATION 5
- Participation Standards 5
- Termination of Employment 6
- Change in Status 6

ARTICLE III - ELECTIVE DEFERRALS; ROLLOVERS; OTHER CONTRIBUTIONS 6
- Deferral Agreements 7
- Automatic Deferrals 7
- Catch-Up Deferrals 8
- After-Tax Contributions 8
- Delivery and Allocation of Contributions 8
- Treatment of Excess Employee Deferrals 8
- Additional Limitations on Employee Deferrals and After-Tax Contributions 8
- Rollovers 9

ARTICLE IV - EMPLOYER CONTRIBUTIONS; PRIOR PLAN TRANSFER 9
- Qualified Matching Contributions 9
- Matching Contributions 9
- After-Tax Contributions 9
- Benefit Credit Contributions 9
- Supplemental Contribution 10
- Delivery and Allocation of Employer Contributions 10
- Reversion 10
- Testing 10

ARTICLE V - VESTING 11
- Determination of Vested Percentage 11
- Forfeitures 11
- Contributions Made After a Break in Service 11
- Contributions Before a Break in Service 11
- Separation From Service 12
- Application of Forfeitures 12

ARTICLE VI - ACCOUNTS, ACCOUNTING, VALUATION AND INVESTMENTS 12
- Valuation of Trust 12
- Valuation of Accounts 12
- Accounting Procedures 12
- Trust Agreement and Fund 13
- Investment of Accounts 13
- Fees and Expenses of the Plan and Trust 13
- Fees and Expenses of Accounts 13

ARTICLE VII - DISTRIBUTIONS 13
Definitions 13
Form of Payment 14
Time of Distribution 14
Consent to Distribution 14
In-Service Distributions 14
Direct Rollovers 14
Mandatory Rollover 15

ARTICLE VIII - DEATH BENEFITS 15
Definition 15
Death Benefits 15
Distributions to Minors 16
Beneficiary Designation 16

ARTICLE IX - WITHDRAWALS, LOANS AND OTHER DISTRIBUTIONS 16
Loans 16
Financial Hardship 17
Return of Automatic Deferrals 18

ARTICLE X - ADMINISTRATION 19
Administrative Powers 19
Investment Powers 19
Actions 19
Bond 20
Compensation 20
Claims and Disputes 20

ARTICLE XI - AMENDMENT AND TERMINATION 21
Amendment 21
Merger 21
Termination 21

ARTICLE XII - MISCELLANEOUS PROVISIONS 22
Governing Law 22
Diversion 22
Employment Rights 22
Action 22
Liability for Benefits 22
Evidence 22
Anticipation of Benefits 22
Plan Fiduciaries 22
Indemnification 22
Failure to Locate a Participant or Beneficiary 22
Qualified Domestic Relations Orders 23
Veterans' Reemployment Rights 23
Collective Bargaining Agreement 23

ARTICLE XIII - TOP-HEAVY PROVISIONS 24
Definitions 24
Minimum Contribution Requirement 25

Allocation 26

ARTICLE XIV - SPECIAL ALLOCATIONS 26
Definitions 26
Limitation on Annual Additions 27
Aggregation of Plans 27
Excess Annual Additions 28

Exhibit A - Participating Employers 29

Exhibit B - ADP/ACP Testing 30

Exhibit C - Safeharbor Provisions 34

Exhibit D - Predecessor Participant Provisions 36

WESTWAY GROUP, INC.
SAVINGS PLAN

WESTWAY TERMINAL COMPANY INC., a corporation organized and existing under the laws of the State of Delaware with its principal place of business in New Orleans, Louisiana now adopts this Savings Plan, which plan is intended to be a qualified plan under Section 401(a) of the Internal Revenue Code of 1986, as amended (the "**Code**"), and to include a cash or deferred arrangement within the meaning of Code Section 401(k), subject to the terms and conditions set forth herein.

ARTICLE IDEFINITIONS

1.1 **Account** or **Accounts** means one or more of the following accounts maintained for the benefit of a Participant hereunder:

a. An **After-Tax Account**, which account shall be funded with a Participant's After-Tax Contributions, if any;

b. A **Benefit Credit Account**, which account shall be funded with a Participant's Benefit Credit Contributions, Supplemental Contributions, and Top Heavy Contributions, if any;

c. A **Catch-Up Deferral Account**, which account shall be funded with a Participant's Catch-Up Deferrals, if any;

d. An **Employee Deferral Account**, which account shall be funded with a Participant's Basic and Automatic Deferrals;

e. A **Matching Contribution Account**, which account shall be funded with a Participant's Matching Contributions;

f. A **Qualified Matching Contribution Account**, which account shall be funded with a Participant's Qualified Matching Contributions; and

g. A **Rollover Contribution Account,** which account shall be funded with a Participant's Rollover Contributions, if any.

1.2 **Administrator** means the Company, acting through its Human Resources Department, which shall exercise the power and authority necessary to administer this Plan in accordance with the provisions of paragraph 10.1 hereof.

1.3 **Beneficiary** means the person, persons or entity to whom a deceased Participant's benefits, if any, are payable.

1.4 **Board of Directors** or **Board** means the Board of Directors of the Company.

1.5 **Break in Service** means a Plan Year in which an Employee is credited with 500 or less Hours of Service and is not employed by the Employer on the last day of such year.

1.6 **Company** means Westway Group, Inc., a Delaware corporation with its principal place of business in New Orleans, Louisiana, which owns all of the issued and outstanding equity securities of the sponsor of this Plan, Westway Terminal Company Inc.

1.7 **Compensation** means all remuneration paid by the Employer to an Employee for personal services actually rendered during a Plan Year, including overtime, bonuses, fees and commissions, as reported on IRS Form W-2, but determined (a) before the deduction of any elective deferral to a plan maintained by the Employer under Code Section 401(a) or 125, (b) without regard to any extraordinary reimbursements made to such Employee, (c) excluding items of income related to stock-based compensation (such as stock options or restricted stock) and the value of any imputed income attributable to any fringe benefit maintained by the Employer, (d) before the deduction of any elective contributions to a qualified transportation fringe benefit maintained by the Employer under Code Section 132(f), and (e) including only that portion of such Compensation paid while such Employee is a Participant in the Plan. For this purpose, no more than $200,000 (as the same may be adjusted from time to time in accordance with the provisions of Code Section 401(a)(17)) shall be treated as Compensation in any Plan Year; such limitation shall be prorated with respect to any period of participation described in subparagraph (e) of this paragraph 1.6.

1.8 **Controlled Group** means the group of domestic trades or businesses that includes the Company and is treated as a single employer within the meaning of Code Sections 414(b) and/or 414(c).

1.9 **Deferral Agreement** means an agreement between an Eligible Employee and the Employer that authorizes a reduction of such Employee's Compensation in the form of Employee Deferrals hereunder.

1.10 **Disabled** or **Disability** means that (a) the Federal Social Security Administration has determined that a Participant is eligible to receive disability benefits under the federal Social Security Act, or (b) a Participant is actually receiving benefits under a separate long-term disability plan maintained by the Employer.

1.11 **Effective Date** means the date designated by the Administrator, which shall be no earlier than the date on which the transactions contemplated under that certain Transaction Agreement by and between the Company, Terminal Merger Sub LLC and Feed Merger Sub LLC and E.D. & F. Man Holdings Limited, Westway Holdings Corporation, Westway Terminal Company Inc. and Westway Feed Products Inc., dated November 25, 2008, are consummated.

1.12 **Eligible Employee** means an Employee; provided, however, that the term shall not include (a) Employees covered by a collective bargaining agreement under which employee benefits were subject to good-faith bargaining, except to the limited extent that Employee Contributions or contributions by the Employer are required under the terms thereof, (b) Employees who are non-resident aliens and who receive no United States source income from the Employer, (c) Leased Employees, (d) non-production hourly Employees, and (e) seasonal or temporary Employees. Status hereunder shall be determined by the Administrator (or its designee) in accordance with the Employer's standard personnel practices, records and policies and without regard to whether any such determination is later modified by audit, administrative proceeding, litigation or otherwise.

Notwithstanding the preceding paragraph, if the Plan is required to treat any Leased Employee as an Employee in order to satisfy the requirements of Code Section 410(b) or 414(n), his or her allocable portion of any contribution made by or on behalf of the Employer hereunder shall be offset by the amount of any contribution made on his or her behalf to a qualified employee benefit plan sponsored by the applicable leasing organization.

1.13 **Employee** means a regular, common-law employee of the Employer; such term shall not include any independent contractor, temporary, seasonal or similar worker. Determination of common-law status hereunder shall be made by the Administrator (or its designee) in accordance with the

Employer's standard personnel practices and policies and in reliance upon the Employer's business records, without regard to any contrary determination, whether by audit, administrative proceeding, claim, litigation or otherwise.

1.14 **Employee Accounts** means a Participant's After-Tax Account, Employee Deferral Account, Catch-Up Deferral Account, and Rollover Account.

1.15 **Employee Contribution** means one or more of the following contributions made by a Participant hereunder:

a. An **After-Tax Contribution**, which means a Participant's contributions made in accordance with the provisions of paragraph 3.4 hereof.

b. An **Automatic Deferral**, which means a Participant's Employee Deferrals made in accordance with the provisions of paragraph 3.2 hereof;

c. A **Basic Deferral**, which means a Participant's Employee Deferrals made in accordance with paragraph 3.1 hereof;

d. A **Catch-Up Deferral**, which means a deferral made by an eligible Participant in accordance with paragraph 3.3 hereof;

e. An **Employee Deferral**, which means a Participant's deferrals, whether Automatic, Basic or Catch-Up Deferrals; and

f. A **Rollover Contribution**, which means a contribution made and accepted in accordance with paragraph 3.8 hereof.

1.16 **Employee Deferrals** means Automatic Deferrals, Basic Deferrals, and Catch-Up Deferrals.

1.17 **Employer** means the Company and any domestic member of the Controlled Group that is designated on Exhibit A hereto, as the same may be modified from time to time. Any such entity shall be deemed to have agreed to be bound by the terms and conditions of the Plan and to have granted to the Trustee and the Investment Committee appointed hereunder the authority to exercise the power granted to such persons under the Plan, without the necessity of further action.

1.18 **Employer Accounts** means a Participant's Benefit Credit Account, Matching Contribution Account, and Qualified Matching Contribution Account.

1.19 **Employer Contribution** means one or more of the following contributions made by the Employer for the benefit of a Participant hereunder:

a. A **Benefit Credit Contribution**, which means a contribution made in accordance with the provisions of paragraph 4.3 hereof;

b. A. **Matching Contribution**, which means a contribution made with respect to a Participant's Employee Deferrals in accordance with paragraph 4.2 hereof;

c. A **Qualified Matching Contribution**, which means a Matching Contribution made with respect to a Participant's Employee Deferrals for any Plan Year in which the Plan is a Safeharbor Plan in accordance with paragraph 4.1 hereof;

d. A **Supplemental Contribution**, which means a contribution made in accordance with paragraph 4.4 hereof; and

e. A **Top-Heavy Contribution**, which means a contribution made in accordance with paragraph 13.2 hereof.

1.20 **ERISA** means the Employee Retirement Income Security Act of 1974, as amended.

1.21 **Hour of Service** means:

a. An hour for which an Employee is paid or entitled to payment for services rendered to or on behalf of the Employer;

b. An hour for which an Employee is directly or indirectly compensated or entitled to compensation by the Employer (irrespective of whether the employment relationship has terminated) for reasons other than performance of duties (such as vacation, holidays, sickness, jury duty, disability, layoff, military duty or leave of absence) during the applicable computation period, determined in accordance with Department of Labor Regulation 2530.200b-2, including any amount required to be credited in accordance with the Family and Medical Leave Act or other applicable law; and

c. An hour for which back pay is awarded or agreed to by the Employer without regard to mitigation of damages (these hours will be credited to the Employee for the computation period or periods to which the award or agreement pertains rather than the computation period in which the award, agreement or payment is made).

There shall be excluded from the determination of Hours of Service hereunder those periods during which payments are made or due under a plan maintained solely for the purpose of complying with applicable workers' compensation, unemployment compensation, or disability insurance laws. No more than 501 Hours of Service shall be credited under subparagraph (c) hereof on account of any single continuous period during which no duties are performed, except to the extent otherwise provided herein. Credit for Hours of Service shall not be duplicated under subparagraphs (a), (b), or (c) hereof.

1.22 **Investment Committee** means the committee appointed by the Board, who shall determine the mutual funds and other collective investments available from time to time hereunder and shall monitor such funds and investments, all in accordance with the provisions of paragraph 10.2 hereof.

1.23 **Leased Employee** means an individual who is not employed by the Employer, but who performs services for the Employer under its primary direction or control. An individual shall not be considered a Leased Employee hereunder unless he or she performs services for the Employer on a substantially full-time basis for a period of at least 12 months.

1.24 **Normal Retirement Age** means age 60.

1.25 **Participant** means an Employee or former Employee for whom an Account is maintained under the Plan.

1.26 **Plan** means the Westway Group, Inc. Savings Plan established by this document and any applicable amendment, restatement or other successor thereto. This Plan is intended to constitute a profit-sharing plan with respect to which net profits are not a condition of contribution hereunder.

1.27 **Plan Year** means the calendar year; provided that the **Initial Plan Year** shall be a short year commencing as of the Effective Date and ending as of December 31, 2009.

1.28 **Predecessor Plan** means the E.D. & F. Man Holdings, Inc. Savings and Investment Plan, as in effect as of the Effective Date hereof. **Predecessor Participant** means a Participant herein as of the Effective Date for whom one or more accounts were maintained under the Predecessor Plan immediately preceding such date, which Participant shall be subject to the provisions of Exhibit D hereto, the terms of which are incorporated herein by this reference.

1.29 **Qualified Military Service** means service in the uniformed services by a person who is entitled to reemployment rights within the meaning of Code Section 414(u)(5), provided such service was initiated on or after December 12, 1994, and that any such person is reemployed or reinstated by the Employer within the time prescribed by law.

1.30 **Safeharbor Plan** means this Plan, provided that the Administrator has determined with respect to any Plan Year that it shall satisfy the alternative method of compliance set forth in Code Section 401(k)(13) and that the requirements of Exhibit C hereto are otherwise satisfied with respect to such year.

1.31 **Separation** or **Separation from Service** means that an Employee has terminated his or her employment with all of the members of the Controlled Group for any reason.

1.32 **Trust** means the fund established to provide benefits under the Plan, such fund to be held and administered in accordance with the terms of the Trust Agreement.

1.33 **Trust Agreement** means the written agreement between the Employer and the Trustee providing for the investment and administration of the Trust. During any period in which Merrill Lynch Trust Company, FSB serves as Trustee hereunder, such trust shall be evidenced by that certain Trust Agreement by and between the Company and such Trustee, as set forth more fully in that certain Merrill Lynch Application for Plan Services, Part 2, N1-N10, as the same may be modified or amended from time to time, which agreement shall be deemed adopted by the Company without the necessity of further action.

1.34 **Trustee** means the person, persons or entity appointed by the Investment Committee to hold the assets comprising the Trust; the initial Trustee hereunder shall be Merrill Lynch Trust Company, FSB.

1.35 **Valuation Date** means each day that the New York Stock Exchange is open for trading that is not a New York bank holiday; Annual Valuation Date means December 31st.

1.36 **Year of Service** means a Plan Year in which an Employee is credited with 1,000 Hours of Service, whether for the Employer or a member of the Controlled Group. A Predecessor Participant shall also be credited with the number of whole and fractional Years of Service determined under the terms of the Predecessor Plan.

ARTICLE IIPARTICIPATION

2.1 **Participation Standards.** An Eligible Employee shall be:

a. Commencing on or after the Effective Date, eligible to make Employee Deferrals, Rollover Contributions and receive Matching Contributions or Qualified Matching Contributions as of the first day of the calendar month after he or she performs an Hour of Service for the Employer (such date referred to as an Eligible Employee's "**Initial Deferral Date**").

b. Commencing on or after the Effective Date, eligible to receive Benefit Credit Contributions as of the first day of the calendar month after he or she completes a Period of Service. For this purpose, a "**Period of Service**" shall mean a 12-month computation period in which an Employee is credited with 1,000 Hours of Service. The initial computation period shall be the 12-month period commencing as of the date on which such Employee first performs an Hour of Service; thereafter, the computation period shall be a Plan Year, beginning with the Plan Year that commences during such initial period.

c. As of the Effective Date, eligible to make Employee Deferrals, Rollover Contributions and to receive Matching Contributions, Qualified Matching Contributions and/or Benefit Credit Contributions, to the extent he or she is a Predecessor Participant and was so eligible under the terms of the Predecessor Plan.

2.2 **Termination of Employment**. If a Participant Separates From Service, incurs a Break in Service, and is later reemployed, he or she shall again participate in Employer Contributions hereunder as of the first day of the calendar month after he or she first performs an Hour of Service after reemployment, provided:

a. All or any portion of his or her Employer Accounts was vested at the time of his or her separation; or

b. The duration of his or her absence is less than the greater of (i) five consecutive one-year Breaks in Service, or (ii) his or her Years of Service credited prior to the Break in Service.

If (a) an Eligible Employee Separates From Service and is later reemployed after the occurrence of a Break in Service, or (b) a Participant Separates From Service, incurs a Break in Service, and does not satisfy either of the conditions set forth in the preceding paragraph, he or she shall be treated as a new Employee of the Employer for purposes of determining eligibility to participate hereunder.

If an Eligible Employee or a Participant Separates From Service and is reemployed before a Break in Service occurs, his or her participation in the Plan shall be determined without regard to such termination.

2.3 **Change in Status**. If a Participant experiences a change in status and is no longer an Eligible Employee within the meaning of paragraph 1.11 hereof, he or she shall cease to be eligible to make Employee Contributions and receive Employer Contributions hereunder. If any such Employee again becomes an Eligible Employee, his or her participation shall resume as of the first day of the calendar month following such change in status. For vesting and eligibility purposes hereunder, his or her Years of Service shall include all service with the Controlled Group, whether or not credited while an Eligible Employee hereunder.

ARTICLE IIIEMPLOYEE DEFERRALS; ROLLOVERS; OTHER CONTRIBUTIONS

3.1 **Deferral Agreements**. On or before his or her Initial Deferral Date, the Administrator shall furnish to each Eligible Employee a Deferral Agreement, which agreement shall be completed by each such Employee and shall be subject to the following:

a. Such agreement shall specify the amount of Compensation to be contributed as a Basic Deferral hereunder, which amount shall not be less than 1% and shall not exceed the maximum percentage determined by the Administrator, from time to time.

b. Such agreement shall be subject to modification, effective as of the first day of any regularly scheduled payroll period, provided such modification is made in a form acceptable to the Administrator and is received by the Administrator within a reasonable period prior to its effective date.

c. Such agreement may be revoked, effective as of the first day of a regularly scheduled payroll period, provided notice of such revocation is made in a form acceptable to the Administrator and is received by the Administrator within a reasonable period prior to its effective date.

d. Such agreement shall be given effect as of the pay date that coincides with or immediately follows the date on which it is returned to the Administrator.

e. Such agreement shall remain in effect until it is modified or revoked in accordance with subparagraph (b) or (c) hereof.

f. The aggregate amount designated by a Participant as an Employee Deferral hereunder (including any elective deferrals made to another qualified employee benefit plan maintained by any member of the Controlled Group, if any) shall not exceed the amount permitted under Code Section 402(g), as the same may be adjusted from time to time, with respect to a calendar year.

3.2 **Automatic Deferrals.** If an Eligible Employee fails to return his or her Deferral Agreement within 30 days following his or her Initial Deferral Date, such Employee shall make Automatic Deferral hereunder in the following amounts:

a. In the amount of 3% of his or her Compensation, which amount shall be deferred during the Plan Year or part thereof, commencing 30 days after such Participant's Initial Deferral Date and ending on the last day of such Plan Year;

b. In the amount of 4% of his or her Compensation, which amount shall be deferred during the next succeeding Plan Year;

c. In the amount of 5% of his or her Compensation, which amount shall be deferred during the next succeeding Plan Year; and

d. In the amount of 6% of his or her Compensation during each subsequent Plan Year.

A Participant shall be entitled to modify the amount of or to revoke such deferrals (a) during the 30-day period preceding the beginning of each Plan Year, (b) during the 30-day period following his or her receipt of a Deferral Agreement as of his or her Initial Deferral Date, and (c) at such time or times as may be otherwise permitted with respect to Basic Deferrals under the terms of the Plan or its administrative procedures.

A Participant who Separates From Service and is reemployed by the Employer before the end of the same Plan Year shall resume Automatic Deferrals hereunder at the rate in effect as of his or her separation, provided he or she is otherwise an Eligible Employee hereunder. A Participant who Separates From Service and is reemployed after the end of the Plan Year in which such separation occurs shall be treated as a new Employee of the Employer for all purposes under this Section 3.2.

3.3 **Catch-Up Deferrals**. A Participant may elect to make Catch-Up Deferrals during any Plan Year, provided he or she (a) has attained or will attain age 50 during such year, and (b) has contributed the maximum amount permitted as a Basic Deferral hereunder for such year. Such deferrals shall not exceed the amount permitted under Code Section 414(v), as the same may be adjusted from time to time. The Administrator shall adopt such rules and procedures as may be reasonably necessary to administer such deferrals.

3.4 **After-Tax Contributions.** A Participant may elect to make After-Tax Contributions in an amount not in excess of the percentage of his or her Compensation specified by the Administrator, from time to time. Any such election shall be made substantially in accordance with and shall be subject to the provisions of paragraph 3.1 hereof.

3.5 **Delivery and Allocation of Contributions**. Employee Deferrals and After-Tax Contributions shall be withheld from a Participant's Compensation and delivered to the Trustee as soon as practicable thereafter, but not later than the 15th day of the calendar month following the month in which such contributions were otherwise payable to the Participant. Basic and Automatic Deferrals shall be allocated to a Participant's Employee Deferral Account; Catch-Up Deferrals shall be allocated to a Participant's Catch-Up Deferral Account; After-Tax Contributions shall be allocated to a Participant's After-Tax Account.

3.6 **Treatment of Excess Employee Deferrals**. If a Participant's Basic or Automatic Deferrals exceed the dollar limitation imposed under Code Section 402(g) in any calendar year, the excess (together with allocable earnings or losses thereon) shall be (a) distributed to such Participant no later than 12 months after the close of such year, and/or (b) if the Participant otherwise satisfies the requirements of paragraph 3.3 hereof, allocated to his or her Catch-Up Deferral Account.

If a Participant also makes elective deferrals to another employee benefit plan (as defined in Code Section 402(g)) and such Participant's aggregate deferrals exceed the dollar limitation imposed under Code Section 402(g), the Participant shall notify the Administrator as to the portion of such deferrals allocable to the Plan, and such excess (together with allocable earnings and losses thereon) shall be distributed. Such notice shall be delivered to the Administrator no later than the March 1st following the close of the calendar year in which the dollar limitation is exceeded, and any distribution shall be made no later than the April 15th immediately following the close of the calendar year in which such contributions were made.

The amount of income or loss allocable to excess deferrals hereunder shall be determined with respect to the income or loss actually allocated to the Account with respect to which such excess deferrals were allocated or in such other reasonable method as may be designated, from time to time, by the Administrator.

3.7 **Additional Limitations on Employee Deferrals and After-Tax Contributions**. As of the first day of each Plan Year, the Administrator shall determine whether Basic and Automatic Deferrals with respect to such year will be required to satisfy the actual deferral percentage test under Code Section 401(k)(3), in accordance with Exhibit B hereto, or whether the Plan shall be a Safeharbor Plan and such

deferrals shall be deemed to satisfy the alternative method of compliance set forth in Code Section 401(k)(13) and Exhibit C hereto. After-Tax Contributions shall satisfy the Actual Contribution Percentage Test set forth in Exhibit B hereto.

3.8 **Rollovers**. With respect to any Participant, the Administrator may accept a Rollover Contribution attributable to another qualified employee benefit plan, an individual retirement account or annuity, or such other plan or account as the Administrator may deem appropriate, provided that after-tax contributions shall not be accepted hereunder. Any such Rollover Contribution shall be made in the form of cash or other property acceptable to the Trustee. Rollover Contributions hereunder shall be credited to a Rollover Contribution Account established and maintained for the benefit of each affected Participant hereunder.

ARTICLE IV
EMPLOYER CONTRIBUTIONS; PRIOR PLAN TRANSFER

4.1 **Qualified Matching Contributions**. For any Plan Year in which the Plan is a Safeharbor Plan, the Employer shall contribute a Qualified Matching Contribution in an amount equal to:

a. Each Participant's Employee Deferrals not in excess of 1% of Compensation; and

b. 50% of his or her Employee Deferrals between 1% and 6% of Compensation.

Employee Deferrals in excess of 6% of Compensation shall not be matched hereunder. Qualified Matching Contributions shall be determined on a pay period basis. Such contributions shall be allocated to a Qualified Matching Contribution Account maintained for each Participant hereunder.

4.2 **Matching Contributions**. For any Plan Year in which the Plan is not a Safeharbor Plan, the Board shall determine the amount of any Matching Contribution hereunder on or before the last day of such Plan Year. Any such contribution shall (a) be expressed as a uniform percentage of each Participant's Basic and Automatic Deferrals, provided that Catch-Up Deferrals shall not be matched hereunder, and (b) shall be determined on a pay period basis.

4.3 **After-Tax Contributions.** In no event shall After-Tax Contributions be subject to matching hereunder.

4.4 **Benefit Credit Contributions**. As of each Quarterly Determination Date, the Employer shall determine the Benefit Credit Contribution of each Eligible Participant hereunder. Such contribution shall equal the product of (a) each such Participant's Benefit Compensation, multiplied by (b) his or her Benefit Credit Percentage, determined as follows:

Benefit Service	Benefit Credit Percentage
Less than one year	0%
At least one year, but less than five years	3%
At least five years, but less than seven years	5%
At least seven years, but less than nine years	7%
At least nine years, but less than 15 years	10%
15 years or more	12%

For this purpose:

a. An Eligible Participant's "**Benefit Compensation**" shall mean Compensation paid to such Participant for the calendar quarter ending on the Quarterly Contribution Date, but excluding overtime, commissions, bonuses, fees, commissions, and any remuneration paid pursuant to a collective bargaining agreement.

b. A Participant's "**Benefit Service**" shall equal his or her whole Years of Service; as to any Predecessor Participant, in no event shall such service be less than the amount determined under the Predecessor Plan as of the Effective Date.

c. An "**Eligible Participant**" is a Participant who has satisfied the requirements of paragraph 2.1b or 2.1c hereof and is employed on a Quarterly Determination Date.

d. A "**Quarterly Determination Date**" is the last day of each calendar quarter.

4.5 **Supplemental Contribution**. As of the Quarterly Determination Date immediately succeeding the date on which a Participant is credited with 25 Years of Benefit Service hereunder, he or she shall receive a single Supplemental Contribution equal to 12% of his or her Benefit Compensation; provided that any such Participant who is a member of the board of directors or an officer of any member of the Controlled Group as of such Quarterly Contribution Date shall not be eligible to receive a Supplemental Contribution hereunder.

4.6 **Delivery and Allocation of Employer Contributions**. Unless otherwise accelerated in the discretion of the Administrator and as otherwise provided in Exhibit C hereto with respect to Qualified Matching Contributions, Employer Contributions shall be delivered to the Trustee no later than the due date, including extensions, of the Employer's Federal income tax return for the fiscal year with respect to which such contributions relate.

Benefit Credit and Supplemental Contributions shall be allocated to an Eligible Participant's Benefit Credit Account; Matching Contributions shall be allocated to a Participant's Matching Contribution Account; Qualified Matching Contributions shall be allocated to a Participant's Qualified Matching Contribution Account.

4.7 **Reversion**. In no event shall the assets of the Plan revert to the benefit of the Employer. Notwithstanding any provision of the Plan to the contrary, however, each Employer Contribution, without requirement of further action, shall be deemed to be expressly conditioned upon:

a. The deductibility of such contribution under Code Section 404; and

b. The approval of the Plan by the Internal Revenue Service.

To the extent any such deduction is disallowed or approval is not obtained, the Employer may demand repayment of the affected contributions, and the Trustee shall return such contributions. Any such demand shall be made within one year following a final determination of the disallowance or disapproval by the Internal Revenue Service.

In the event all or any portion of a contribution made by the Employer is attributable to a good faith mistake of fact, the Trustee shall return the affected portion of the contribution, provided the Employer furnishes the Trustee evidence of the mistake within one year of the contribution.

4.8 **Testing**. Notwithstanding the provisions of this Article IV to the contrary, the amount of any Matching Contribution shall be subject to the provisions of Exhibit B hereto.

ARTICLE VVESTING

5.1 **Determination of Vested Percentage**. The interest of a Participant in his or her Employee Accounts shall be fully vested and nonforfeitable at all times. The interest of a Participant in his or her Employer Accounts shall be fully vested and nonforfeitable upon such Participant's Disability, death or attainment of the Normal Retirement Age, provided he or she is then employed by a member of the Controlled Group. Otherwise:

a. His or her Matching Contribution and Qualified Matching Contribution Accounts shall be fully vested and nonforfeitable upon the completion of two Years of Service.

b. His or her Benefit Credit Account shall be fully vested and nonforfeitable upon the completion of three Years of Service.

5.2 **Forfeitures**. A Participant shall forfeit the nonvested portion of his or her Employer Accounts as of the earlier of (a) the close of the Plan Year in which such Participant incurs five consecutive one-year Breaks in Service, or (b) the date on which the distribution of the Participant's Entire Interest is completed. For this purpose, if a Participant Separates from Service before any portion of his or her Employer Accounts is vested, he or she shall be deemed to have received a distribution of his or her Entire Interest as of the date on which his or her separation occurs.

5.3 **Contributions Made After a Break in Service**. If a Participant Separates From Service, a one-year Break in Service occurs, and he or she is subsequently reemployed, his or her Years of Service prior to such Break in Service shall be taken into account for purposes of determining the vested and nonforfeitable portion of such Participant's Accounts funded after reemployment if:

a. All or any portion was vested at the time of the separation; or

b. The duration of the separation is less than the greater of (i) such Participant's Years of Service credited prior to the Break in Service, or (ii) five consecutive one-year Breaks in Service.

If (a) an Employee Separates From Service and he or she is reemployed after a one-year Break in Service occurs, or (b) a Participant Separates From Service, he or she incurs a one-year Break in Service, and does not satisfy either of the conditions set forth in the preceding paragraph, his or her Years of Service earned prior to such Break in Service shall be disregarded for purposes of determining the vested and nonforfeitable portion of his or her Accounts funded after reemployment.

5.4 **Contributions Before a Break in Service**. If a Participant Separates From Service and he or she is later reemployed, the determination of such Participant's vested interest in his or her Employer Accounts funded prior to such separation shall include such Participant's Years of Service earned after reemployment, provided:

a. The Participant is reemployed before he or she incurs five consecutive one-year Breaks in Service; and

b. The Participant repays to the Trust the principal amount of any prior distribution of Employer Contributions not later than the close of the Plan Year that follows the year in which reemployment occurs.

If a Participant satisfies the requirements of this paragraph 5.4, he or she shall be credited with the principal amount of any forfeiture determined in accordance with paragraph 5.2 hereof. Credit shall be made no later than the close of the Plan Year that follows the Plan Year in which repayment occurs. The credit shall be satisfied (a) first, from forfeitures, and (b) second, from additional contributions by the Employer.

If (a) an Employee Separates From Service, a one-year Break in Service occurs, and the Employee is later reemployed, or (b) a Participant does not satisfy the foregoing requirements of this paragraph 5.4, his or her Years of Service earned after reemployment shall not be taken into account for purposes of determining the vested interest of his or her Accounts funded prior to the separation and no restoration shall be permitted or required hereunder.

5.5 **Separation From Service**. If an Employee or Participant Separates From Service and is reemployed before a one-year Break in Service occurs, the separation will be disregarded for purposes of determining such Employee's or Participant's vested nonforfeitable interest in his or her Accounts.

5.6 **Application of Forfeitures**. Forfeitures determined in accordance with this Article V shall be applied, as determined by the Administrator (a) to any restoration required under paragraph 5.4 hereof, (b) to offset administrative expenses properly incurred hereunder, or (c) to offset the amount of any Employer Contribution hereunder.

ARTICLE VIACCOUNTS, ACCOUNTING, VALUATION AND INVESTMENTS

6.1 **Valuation of Trust**. The fair market value of the assets comprising the Trust shall be determined by the Trustee at least as frequently as of each Annual Valuation Date in accordance with generally accepted valuation methods and accounting practices. For this purpose, the Trustee shall be entitled to rely upon any valuation information furnished by a generally accepted valuation service or by any fund or other collective investment in which the assets comprising the Trust are invested.

6.2 **Valuation of Accounts**. As of each Valuation Date, the value of each Participant's Accounts shall be determined by the Administrator (or a recordkeeping agent designated by the Administrator), subject to the following rules:

a. Any net gain or loss (whether realized or unrealized) attributable to the investment of the Accounts since the immediately preceding Valuation Date shall be credited or charged, as the case may be;

b. Any distribution or withdrawal made since the immediately preceding Valuation Date shall be charged against the balance of the Accounts; and

c. The Accounts shall be charged with the expenses properly paid by such account under the terms of the Plan.

6.3 **Accounting Procedures**. The Administrator shall establish such equitable accounting procedures as may be required to make allocations, valuations, and adjustments to Accounts in accordance with the provisions of the Plan. The Administrator may modify its accounting procedures, from time to time, for the purpose of achieving equitable and nondiscriminatory allocations.

6.4 **Trust Agreement and Fund**. The Company, acting through the Investment Committee, and the Trustee shall enter into the Trust Agreement, which agreement shall provide for the establishment of a single Trust for the purpose of holding and administering the assets comprising the Plan. All contributions, and the earnings on such amounts, shall be delivered to the Trustee and held and administered pursuant to the provisions of the Plan and the Trust Agreement.

6.5 **Investment of Accounts**. Accounts hereunder shall be invested and reinvested in accordance with the instructions of each Participant, as set forth more fully in ERISA Section 404(c), subject to the following:

a. The Administrator shall be deemed the fiduciary required to be identified under ERISA Section 404(c);

b. The Investment Committee shall designate, monitor, remove and/or add the mutual funds and other collective investments available, from time to time, for investment and reinvestment hereunder in accordance with an investment policy adopted by such committee for such purpose; and

c. If a Participant fails to provide investment instructions or his or her instructions cannot be administered, his or her Accounts shall be invested in a default investment designated by the Investment Committee, provided that such investment shall be a qualified default investment that satisfies the provisions of ERISA Section 404(c)(5).

6.6 **Fees and Expenses of the Plan and Trust**. Consistent with the provisions of ERISA, the expenses of administering this Plan and its related Trust, including, without limitation, (a) the fees and expenses of the Trustee, (b) proper expenses incurred by the Administrator and the Investment Committee in connection with the performance of duties under the Plan or the Trust, (c) reasonable compensation for any legal counsel, certified public accountant or other agent for services rendered in connection with the ongoing administration of the Plan, and (d) all other proper charges and disbursements by the Trustee, the Administrator or the Investment Committee, are to be paid by the Employer or from the assets comprising the Trust, all in accordance with the directions of the Administrator.

6.7 **Fees and Expenses of Accounts**. One or more of the investment options designated by the Investment Committee may require Participants to bear all or a portion of the management or other fees charged thereunder and transaction costs may be assessed with respect to any such investment thereunder, and neither such committee, the Administrator, nor the Employer shall be required to ensure that all such fees and costs are uniform as among investment options. The Administrator shall not be prohibited from deducting from each Participant's Accounts such additional fees and expenses as may be directly attributable to the exercise of investment discretion with respect to such Accounts or the individual administration thereof, including, without limitation, any fees or expenses to (a) initiate or service a loan permitted hereunder, (b) determine whether any order constitutes a qualified domestic relations order within the meaning of paragraph 12.11 hereof, (c) effect a distribution hereunder, or (d) pay any commission, brokerage or similar transactional fee or expense.

ARTICLE VIIDISTRIBUTIONS

7.1 **Definitions**. The term "**Mandatory Distribution Event**" means that a Participant has Separated From Service and that his or her Entire Interest is $5,000 or less, except that any Rollover Contribution shall be excluded from the determination of a Participant's Entire Interest for this purpose.

"**Entire Interest**" means the vested amount allocated to a Participant's Accounts, determined as of the Valuation Date that immediately precedes or coincides with the date of distribution hereunder.

The term "**Discretionary Distribution Event**" means that a Participant has Separated From Service and that his or her Entire Interest exceeds $5,000, except that any Rollover Contribution shall be excluded from the determination of a Participant's Entire Interest for this purpose.

7.2 **Form of Payment**. Distribution hereunder shall be made in the form of a single-sum payment.

7.3 **Time of Distribution**. Distribution hereunder shall be made as soon as practicable after the Valuation Date that coincides with or immediately follows a Participant's Separation From Service. Notwithstanding the foregoing, with respect to a Discretionary Distribution Event, an affected Participant may designate the Valuation Date as of which his or her Entire Interest shall be distributed; provided that such distribution shall commence not later than the later of:

a. April 1st of the calendar year following the date on which such Participant attains age 70 1/2;

b. April 1st of the calendar year coinciding with or following the date on which such Participant Separates From Service; or

c. If the Participant is a 5% owner of the Employer, such date determined in accordance with subparagraph (a) hereof.

7.4 **Consent to Distribution**. A Participant shall consent to any Discretionary Distribution made prior to his or her Normal Retirement Age. Any consent required hereunder shall be made in a form acceptable to the Administrator. If a Participant fails to consent, or does not elect to postpone his or her distribution in accordance with paragraph 7.3 hereof, distribution may be made by the Administrator at any time on or after the Annual Valuation Date that coincides with or immediately follows the later of his or her Normal Retirement Age or Separation From Service.

7.5 **In-Service Distributions**. A Participant shall be entitled to elect in-service distribution of all or a portion of:

a. The vested amount allocated to his or her Accounts, provided he or she has then attained age 59 1/2;

b. His or her Rollover Contribution Account; or

c. His or her After-Tax Account.

A request for distribution hereunder shall be made, in writing, on forms acceptable to the Administrator. Any distribution hereunder shall be made in the form of an immediate single-sum payment. Distribution shall be made by the pro rata liquidation of amounts allocated to a Participant's Accounts.

7.6 **Direct Rollovers**. A Participant, a Participant's surviving spouse or the alternate payee of a Participant (a "**Distributee**") may direct the Administrator to roll over all or any portion of a distribution hereunder, except as to any portion of a distribution that constitutes a required minimum distribution within the meaning of Code Section 401(a)(9) or is a part of a hardship withdrawal within the meaning of paragraph 9.2 hereof. A rollover hereunder shall be made to (a) an individual retirement account, (b) an annuity plan within the meaning of Code Section 403(a), (c) an individual retirement annuity within the meaning of Code Section 408(b), (d) another qualified employee benefit plan, or (e) an

eligible governmental plan within the meaning of Code Section 457(b). Any such rollover shall comply with the following special rules:

a. The Administrator, in its discretion, may implement a rollover hereunder in accordance with any of the methods provided in Code Section 401(a)(31);

b. The Administrator shall provide each Distributee with notice of his or her right to effect a direct rollover hereunder. Any such notice shall be delivered at least 30 days prior to the scheduled distribution date, except that such Participant, surviving spouse or alternate payee may elect to waive such 30-day period and accelerate the distribution of benefits hereunder;

c. A Distributee shall provide the Administrator with such information as may be reasonably required to effect such direct rollover, including, without limitation, the name, address and other transfer information of the recipient plan or individual retirement account;

d. The direction of a Distributee concerning a direct rollover shall be irrevocable as of the date on which the transfer or other distribution from the Plan is made;

e. Notwithstanding any provision of the Plan to the contrary, the Administrator shall not be required to make a direct rollover of any amount which is less than $500; and

f. The Administrator, in its discretion, may adopt such additional procedures as it deems necessary or appropriate; such procedures shall comply with Code Section 401(a)(31) and the regulations promulgated thereunder.

A Beneficiary shall also be deemed a Distributee hereunder and shall be entitled to direct a rollover, except that a direct rollover shall be made only to an individual retirement account or individual retirement annuity designated by such Beneficiary.

7.7 **Mandatory Rollover**. If a Mandatory Distribution Event occurs, the value of a Participant's Entire Interest exceeds $1,000, and he or she fails to provide distribution instructions within the time designated by the Administrator, such Participant's Accounts shall be directly rolled over to the individual retirement account or individual retirement annuity designated by the Administrator in accordance with Code Section 401(a)(31)(B).

ARTICLE VIII
DEATH BENEFITS

8.1 **Definition**. As used herein, the term "**Spouse's Consent**" shall mean the written consent of a Participant's spouse to the designation of a primary Beneficiary or Beneficiaries other than such spouse. Such consent shall be notarized or witnessed by an authorized representative of the Administrator and shall be effective only as to the Beneficiary or Beneficiaries designated therein. A Spouse's Consent shall not be required hereunder if a Participant can establish to the satisfaction of the Administrator that his or her spouse cannot be located.

8.2 **Death Benefits**. If a Participant dies before his or her Entire Interest has been distributed, such interest shall be distributed to the deceased Participant's Beneficiary in the form of a single-sum payment as soon as practicable following the date of death of the Participant, but in no event later than five years after such date.

8.3 **Distributions to Minors**. If a benefit is payable to a minor hereunder, the Administrator shall satisfy and discharge the Plan's distribution obligations by directing that payment of such amount be made to the minor's parent or other designated guardian.

8.4 **Beneficiary Designation**. A Participant shall designate one or more Beneficiaries, in writing, on forms acceptable to the Administrator. Such designation shall be subject to the following rules:

a. If a Participant is married and his or her spouse is not designated as his or her sole primary Beneficiary, such designation shall include a Spouse's Consent.

b. A Participant may revise any designation by delivery of a new designation to the Administrator. Any such designation shall be effective upon receipt and acceptance by the Administrator. If a Participant's spouse is not designated as his or her sole primary Beneficiary, the revised designation must be accompanied by a Spouse's Consent.

c. If a Participant is married on the date of his or her death and such Participant's spouse is not designated as his or her sole primary Beneficiary or such Participant's designation does not include a Spouse's Consent as required hereunder, such designation shall be deemed invalid, and the Participant's Entire Interest shall be distributed to such spouse.

d. If a Participant fails to designate a Beneficiary, if no Beneficiary survives the Participant or his or her designation cannot be administered, the interest of such Participant shall be distributed (i) to his or her spouse, (ii) to his or her children (whether natural or adopted), in equal shares, if the Participant is not survived by a spouse, (iii) to his or her parents, in equal shares, if the Participant is not survived by a spouse or children, or (iv) to his or her estate.

ARTICLE IX
WITHDRAWALS, LOANS AND OTHER DISTRIBUTIONS

9.1 **Loans**. A Participant who is an Employee may make application to the Administrator to borrow from the vested portion of his or her Accounts, other than his or her Benefit Credit Account (such vested Accounts referred to herein as a Participant's "**Eligible Accounts**"); the Administrator, in its sole discretion, may permit any such loan, subject to the following terms and conditions:

a. The amount of the loan when added to the amount of any outstanding loan or loans from this Plan or any other plan of the Employer shall not exceed the lesser of (i) $50,000, reduced by the excess, if any, of the highest outstanding balance of loans from all such plans during the one-year period ending on the day before the date on which such loan is made, or (ii) 50% of the Participant's Eligible Accounts.

b. In no event shall a loan of less than $1,000 be made hereunder.

c. Each loan shall be for a fixed term not in excess of five years and shall be evidenced by a note signed by the Participant; provided, however, that such term may be designated as not more than ten years if the proceeds of such loan are applied to the purchase of such Participant's principal residence. The loan shall be payable in periodic installments and shall bear interest at a reasonable rate which shall be determined by the Administrator on

a uniform and consistent basis; provided that such rate may be adjusted during any period of Qualified Military Service in accordance with applicable law.

d. Payments shall be made by payroll deduction. If an Employee is not currently receiving Compensation from the Employer, loan repayment shall be made in accordance with the terms and procedures established by the Administrator, which may include a suspension of loan payments during a period of Qualified Military Service or other medical leave or the acceleration of the remaining indebtedness.

e. A Participant may repay an outstanding loan in full at any time.

f. The Administrator shall declare that a default has occurred if (i) the Participant fails to pay any regular installment of principal and interest when due and such failure continues after the last day of the calendar quarter following the calendar quarter in which the failure occurred, (ii) an acceleration occurs and the Participant fails to make payment within 60 days thereafter, or (iii) the Participant elects to receive a distribution that causes the principal value of the note then outstanding to exceed 200% of the fair market value of the Participant's Eligible Accounts.

g. The unpaid balance of any loan, together with interest thereon, shall be accelerated and shall become due and payable upon the Participant's Separation From Service. Payment of such amount shall be made not later than 60 days following such separation or the Trustee shall satisfy the outstanding indebtedness by means of offset from any distribution otherwise payable to the Participant.

h. Each loan shall be adequately secured. Such security shall include, but need not be limited to, a pledge of a portion of the Participant's right, title and interest in his or her Eligible Accounts. Such pledge shall be evidenced by the execution of a promissory note by the Participant which shall grant the security interest and provide that, in the event of any default by the Participant on a loan repayment, the Administrator shall be authorized to take any and all appropriate lawful actions necessary to enforce collection of the unpaid loan.

i. A loan hereunder shall be considered an investment of the Eligible Accounts of the Participant from which the loan is made. All loan repayments shall be credited pro rata to the funds in which such Participant's Eligible Accounts are invested, as of the date of each repayment.

j. Not more than two loans shall be outstanding at any time.

k. The Administrator may impose a loan initiation fee and an annual loan administration fee, which fees shall be deductible from a Participant's Accounts. Such fees shall be reasonably related to the actual costs incurred to establish and administer the loan and shall be applied in a uniform, nondiscriminatory manner.

9.2 **Financial Hardship**. The term "**Financial Hardship**" shall mean an immediate and heavy financial need which is attributable to:

a. Medical expenses within the meaning of Code Section 213(d), determined without regard to the income limitation thereof, which have been previously incurred by the Participant or his or her spouse or dependents or necessary for those persons to obtain medical care;

b. The payment of post-secondary tuition, related fees, and room and board on behalf of the Participant or his or her spouse or other eligible dependents for the immediately succeeding 12 months;

c. Costs directly associated with the purchase of the Participant's principal residence, excluding mortgage payments thereon;

d. Expenditures related to the pending eviction from the Participant's principal residence or foreclosure on the mortgage of the Participant's principal residence;

e. The payment of burial or funeral expenses for a Participant's deceased parent, spouse, children or other eligible dependents;

f. The payment of expenses incurred to repair damage to the Participant's personal residence, the amount of which would otherwise be deemed a casualty loss under Code Section 165, determined without regard to the income limits imposed therein; or

g. Such other event or events as may be designated by the Administrator, from time to time, in accordance with applicable law.

A distribution based upon Financial Hardship shall be made hereunder not more than once each Plan Year (or other 12-month period designated by the Administrator). Such distribution shall not exceed the lesser of (a) the amount required to meet the immediate financial need created by such hardship, including any tax due on the amount of such withdrawal, or (b) the principal amount of such Participant's Employee Deferrals hereunder.

A Participant shall request the Administrator to approve a withdrawal on account of a Financial Hardship. Any such request shall be made, in writing, and shall set forth the circumstances surrounding the Financial Hardship. The request shall include the Participant's written representation that he or she has (a) obtained reimbursement from insurance or otherwise, (b) reasonably liquidated his or her assets, (c) ceased Employee Deferrals hereunder, and (d) obtained all other available distributions and loans. The Administrator shall be entitled to request such additional information as may be reasonably required to determine whether a Financial Hardship exists and the amount of the Financial Hardship. The determination of the existence of a Financial Hardship, the amount required to meet the need created by such Financial Hardship, the accounts to be charged with the distribution, and the amount available for withdrawal shall be made by the Administrator in accordance with uniform and nondiscriminatory standards.

With respect to any hardship distribution hereunder, a Participant shall be prohibited from making Employee Deferrals during the six-month period beginning as of the time of such withdrawal.

9.3 **Return of Automatic Deferrals**. During the 60-day period following the date on which a Participant first makes an Automatic Deferral hereunder, he or she may direct the Administrator to distribute the aggregate amount of such deferrals, including allocable earnings, losses, or gains thereon. In such event:

a. Such Participant shall forfeit the amount of any Matching Contribution or Qualified Matching Contribution made with respect thereto; and

b. Automatic Deferrals hereunder shall be revoked.

ARTICLE XADMINISTRATION

10.1 **Administrative Powers**. The Administrator shall have the full power and authority necessary to administer this Plan, in its discretion; in addition, or subject to, the specific power and authority described elsewhere in this Plan, the Administrator shall possess:

a. The power to interpret and construe the provisions of the Plan and all related forms, policies, procedures, and other ancillary documents.

b. The power to determine all questions of eligibility to participate, eligibility for benefits, the allocation of contributions, the value of Accounts, and the status and rights of Participants and their Beneficiaries.

c. The power to determine and decide any Claim arising hereunder.

d. The power to direct the Trustee concerning all payments which shall be made out of the Trust in accordance with the provisions of the Plan.

e. The power to establish procedures for the withholding of federal and state income taxes from distributions.

f. The power to implement and facilitate Participant investment instructions made in accordance with paragraph 6.5 hereof.

g. The power to take any additional actions reasonably necessary for the administration of the Plan, including the power to delegate to officers or Employees of the Employer any portion of its duties or obligations hereunder.

10.2 **Investment Powers**. The Investment Committee shall have the power to administer and oversee the investment and reinvestment of the assets comprising the Trust; in addition or subject to the specific power and authority described elsewhere in this Plan, such committee shall possess:

a. The power to interpret and construe the provisions of the Trust;

b. To remove the Trustee, whether with or without cause, and appoint a successor thereto;

c. To adopt and administer an investment policy that provides for the designation, removal and monitoring of the mutual funds and other collective investments available for investment and reinvestment hereunder;

d. To resolve the appeal of a claim as provided in paragraph 10.6 hereof; and

e. The power to take any additional actions reasonably necessary for the administration of the Trust, including the power to delegate to officers or Employees of the Employer any ministerial duties or obligation hereunder.

10.3 **Actions**. Any action taken by the Administrator or the Investment Committee on matters within their respective discretion shall be final and binding on the parties and on all Participants, Beneficiaries or other persons claiming any right or benefit under the Plan, the Trust, or in the

administration of the Plan. All decisions of the Administrator and the Investment Committee shall be made in a uniform and nondiscriminatory manner.

10.4 **Bond**. Consistent with the requirements of applicable law, the Employer shall purchase a bond for the Administrator and the Investment Committee and any other fiduciaries of the Plan in accordance with the requirements of the Code and ERISA.

10.5 **Compensation**. No person employed by the Employer and performing services on behalf of the Administrator or the Investment Committee shall receive compensation for the performance of his or her duties as such.

10.6 **Claims and Disputes**. A Participant or Beneficiary shall apply for a distribution in accordance with the provisions of Articles VII and VIII hereof. If a Participant or Beneficiary believes that a further benefit or distribution is due or otherwise contests any matter within the discretion of the Administrator (a "**Claim**" hereunder), he or she may request a review of such Claim, which request shall be made in a form reasonably acceptable to the Administrator and shall describe the Claim, the amount in or nature of the controversy, the amount in dispute, and include such documents or writings as may be relevant the resolution of such Claim.

Upon receipt, the Administrator shall review such Claim. If such Claim is disputed or denied by the Administrator, whether in whole or in part, the following action shall be taken:

a. The Participant or the Beneficiary shall be notified, in writing, of the dispute or denial as soon as practicable, but no later than 90 days after receipt of notice of such Claim. The notice shall set forth the specific reasons for the denial or dispute, including any relevant provisions of the Plan, and shall explain the claims review procedure of the Plan.

b. The Participant or the Beneficiary shall be entitled to appeal such dispute or denial to the Investment Committee. An appeal shall be made, in writing, no later than 60 days after notification of the continuing dispute or denial is provided by the Administrator. During the appeal, the Participant or the Beneficiary may be represented and shall have the right to inspect and receive copies of documents relevant to the dispute or denial and to submit such written comments, documents or other evidence as he or she deems material or appropriate.

The Investment Committee shall render its decision within 60 days after receipt of the appeal. In the event special circumstances require an extension of time, the committee shall notify the Participant or Beneficiary, in writing, and the decision shall be rendered no later than 120 days after the receipt of the request. The decision shall be made, in writing, and include specific reasons for the action taken and specific references to the Plan provisions on which the decision is based.

If a Claim is denied by the Investment Committee, in whole or in part, a Participant or Beneficiary shall be deemed to have exhausted his or her administrative remedies hereunder. During the one-year period following the date of such denial, such Participant or Beneficiary shall be entitled to bring a civil action under ERISA Section 502(a)(1). If a Participant or Beneficiary fails to bring such action within such period, to the maximum extent permitted by law, his or her Claim shall be deemed finally resolved in accordance with the determination of the Investment Committee.

ARTICLE XIAMENDMENT AND TERMINATION

11.1 **Amendment**. The Board of Directors reserves the right, at any time, to amend the Plan; provided, however, that no such amendment:

a. Shall authorize or permit any portion of the Accounts hereunder to be used for or diverted to purposes other than for the exclusive benefit of the Participants or their Beneficiaries; and

b. Shall deprive a Participant of his or her nonforfeitable right to benefits accrued as of the date of such amendment. If the vesting schedule of the Plan is amended in such a way that a Participant might in any Plan Year have less vesting credit under the new schedule than under the schedule prior to the amendment, each Participant credited with at least three Years of Service may elect to have his or her nonforfeitable percentage computed without regard to such amendment. The period during which such election may be made shall commence with the date the amendment is adopted and shall end on the later of (i) 60 days after the amendment is adopted, (ii) 60 days after the amendment becomes effective, or (iii) 60 days after the Employee or Participant is provided with written notice of the amendment.

Notwithstanding the generality of the foregoing and without the necessity of further action:

a. The Administrator shall be authorized and empowered to make any amendment reasonably necessary to facilitate administration hereunder or to retain the qualified status of the Plan under Code Section 401(a), the tax-exempt status of the Trust or the status of the cash in deferred arrangement set forth herein under Code Section 401(k).

b. The Investment Committee shall be authorized and empowered to amend the provisions of Article VI hereof to the extent it determines necessary or advisable to provide for the alternative investment and reinvestment of all or any portion of the assets comprising the Trust.

The Board of Directors may further delegate to the Administrator or the Investment Committee the power and authority to otherwise amend the Plan, subject to such limits as the Board deems necessary or appropriate.

11.2 **Merger.** The Plan may be merged or consolidated with, or its assets and liabilities may be transferred to any other plan only if the benefits which would be received by a Participant in the event of a termination of the Plan immediately after such transfer, merger or consolidation are at least equal to the benefit such Participant would have received if the Plan had terminated immediately prior to the transfer, merger or consolidation.

11.3 **Termination**. The Board of Directors shall have the right, at any time, to terminate the Plan, in whole or in part, by delivering written notice to the Trustee of such termination. Upon any termination (whether full or partial), all amounts credited to the Accounts of affected Participants shall become fully vested and nonforfeitable and the Administrator shall direct the Trustee to distribute the assets held in the Trust to such Participants.

ARTICLE XIIMISCELLANEOUS PROVISIONS

12.1 **Governing Law**. The Plan shall be governed by federal law to the extent applicable, and to the extent not applicable, by the laws of the State of Louisiana.

12.2 **Diversion**. In no event shall any portion of the Trust be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their Beneficiaries.

12.3 **Employment Rights**. Participation in the Plan shall not give any Participant the right to be retained in the employ of the Employer or any right or claim to any benefit under the Plan, unless such right has specifically accrued under the terms of the Plan.

12.4 **Action**. Except as may be specifically provided herein, any action required or permitted to be taken by the Employer may be taken on behalf of the Employer by any authorized officer of the Employer.

12.5 **Liability for Benefits**. Neither the Trustee, the Employer, the Administrator nor the Investment Committee guarantee the Trust from loss or depreciation, nor do they guarantee any payment to any person. The liability of the Trustee, the Employer, the Administrator and the Investment Committee to make any payment is limited to the assets of the Trust.

12.6 **Evidence**. Evidence required of anyone under the Plan may be supplied by certificate, affidavit, document or other information which the persons relying on it consider pertinent and reliable.

12.7 **Anticipation of Benefits**. No benefit which shall be payable out of the Trust shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance or charge, and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber or charge such benefit shall be void. The benefits payable under the terms of the Plan shall not be subject to attachment or legal process and any such action shall not be recognized by the Trustee.

12.8 **Plan Fiduciaries**. The "**named fiduciaries**" of the Plan, within the meaning of ERISA Section 403, shall be (a) the Employer, (b) the Administrator, (c) the Investment Committee, and (d) the Trustee. It is the intention of all such fiduciaries that each shall be solely responsible for its own acts or omissions. To the extent an obligation is imposed by ERISA or the Code, no fiduciary shall have any duty to question whether any other fiduciary is fulfilling all of the responsibilities imposed by Plan and Trust Agreement or by ERISA or any regulations or rulings issued thereunder. To the maximum extent permitted by law, no fiduciary shall have any liability for a breach of fiduciary responsibility of another.

12.9 **Indemnification**. The Employer agrees to indemnify and hold harmless the individuals performing services on behalf of the Administrator or the Investment Committee, as the case may be, against any claim or any liability, including any tax, imposed as a result of a claim asserted by any person or persons or entity (including a governmental entity) under the laws of any state or of the United States with respect to any action or failure to act of such individuals taken in good faith and in accordance with the terms of the Plan.

12.10 **Failure to Locate a Participant or Beneficiary**. Any notice sent to the last address filed with the Administrator or for the last address indicated on the Employer's records shall be binding upon a Participant or Beneficiary. If the Administrator notifies a Participant or Beneficiary that he or she is entitled to a distribution and the Participant or Beneficiary fails to claim the benefit within five years of notification, the amount representing the benefits may then be forfeited and allocated among the then

remaining Participants; provided, however, that the principal amount of such benefit shall be promptly reinstated if a claim is subsequently made by the Participant or Beneficiary.

12.11 **Qualified Domestic Relations Orders**. Notwithstanding the provisions of paragraph 12.7 hereof to the contrary, an assignment, distribution or segregation of a benefit shall be made in accordance with the terms of a qualified domestic relations order (as defined in ERISA Section 206(d)(3)(A)). For purposes of this paragraph 12.11, the Administrator shall determine whether any order constitutes a qualified domestic relations order. The interest of an alternate payee thereunder shall be subject to the following rules:

a. Notwithstanding any provision of this Plan to the contrary, the Administrator may direct that the vested interest of an alternate payee be distributed at any time, without regard to the status of the affected Participant hereunder. Any such distribution shall comply with the terms of the Plan and the qualified domestic relations order with respect to which it relates.

b. To the extent any amount payable to an alternate payee pursuant to a qualified domestic relations order is to be held by the Plan, such amount shall be separately accounted for, and, to the extent practicable, the alternate payee shall have the rights and privileges afforded to a Participant hereunder.

c. If any portion of a Participant's Entire Interest is payable during the period immediately preceding the Administrator's determination of whether any order constitutes a qualified domestic relations order, the Administrator, in its sole discretion, may delay or postpone the distribution of all or any portion of such interest to such Participant, for a maximum period of 18 months.

d. Any distribution hereunder shall be subject to the procedures and limitations set forth in Article VII hereof.

12.12 **Veterans' Reemployment Rights**. Notwithstanding any provision of the Plan to the contrary a Participant or Employee who is reemployed by the Employer after a period of Qualified Military Service:

a. Shall not be deemed to have incurred a Break in Service solely on account of such service;

b. Shall be credited with Years of Service and Benefit Service equal to such Participant's period of Qualified Military Service;

c. Shall be entitled to make Basic and Catch-Up Deferrals with respect to such period and shall receive Employer Contributions with respect thereto; and

d. Receive Benefit Credit Contributions and/or Supplemental Contributions with respect to such service.

All contributions hereunder shall be subject to the terms and conditions of the Plan in effect during the period of such service and shall relate to the Plan Year with respect to which they were deemed made.

12.13 **Collective Bargaining Agreements.** If and to the extent Employees covered by a collective bargaining agreement are eligible to participate hereunder:

a. Such Employees shall be eligible to participate in the Plan at the time or times specified in such agreement; and

b. Such Employees shall be allocated contributions made by the Employer in the amounts and subject to the conditions specified in such agreement.

ARTICLE XIII
TOP-HEAVY PROVISIONS

13.1 **Definitions**. The term "**Affiliate**" means a member of the Controlled Group.

The term "**Aggregate Value of Accounts**" means, with respect to any defined contribution plan within an Aggregation Group, an Employee's interest in such plan determined as set forth herein. For purposes of determining the value of Accounts hereunder, the most recent valuation date within the 12-month period ending on the Determination Date shall be used and any Catch-Up Deferrals shall be disregarded.

The term "**Aggregation Group**" means a Required Aggregation Group or a Permissive Aggregation Group.

The term "**Determination Date**" means the last day of the preceding Plan Year.

The term "**Key Employee**" means any Employee or former Employee (or his or her Beneficiary) who at any time during the Plan Year, or any of the preceding four Plan Years, if a former Employee, is (or was):

a. An officer of the Employer (within the meaning of Code Section 416) with Compensation in excess of $130,000, as adjusted under Section 416(i)(1)(A)(i); provided, however, that not more than 50 Employees or, if less, the greater of three or 10% of the Employer's Employees shall be taken into account hereunder.

b. A 5% owner of the Employer, who is considered to own within the meaning of Code Section 318(i) more than 5% of the outstanding stock of the Employer, or (ii) stock possessing more than 5% of the total combined voting power of all stock of the Employer; in determining percent ownership hereunder, employers that would otherwise be aggregated under Code Sections 414(b), (c), and (m) shall be treated as separate employers.

c. A 1% owner of the Employer, who receives Compensation from the Employer of more than $150,000. A 1% owner means any person who is considered to own within the meaning of Code Section 318 (i) more than 1% of the outstanding stock of the Employer, or (ii) stock possessing more than 1% of the total combined voting power of all stock of the Employer. In determining percentage ownership, employers that would otherwise be aggregated under Code Sections 414(b), (c), and (m) shall be treated as separate employers. In determining whether an individual has Compensation of more than $150,000, Compensation from each employer required to be aggregated under Code Sections 414(b), (c), and (m) shall be taken into account.

The term "**Non Key Employee**" means a Participant who is not a Key Employee.

The term "**Permissive Aggregation Group**" means the Plan and any other plan of the Employer or an Affiliate not included in the Required Aggregation Group if the resulting group, when aggregated, continues to satisfy the provisions of Code Sections 401(a)(4) and 410. Only a plan which is part of a Required Aggregation Group shall be considered Top Heavy if the Permissive Aggregation Group is a Top Heavy Group. No plan in the Permissive Group will be Top Heavy if the Permissive Aggregation Group is not a Top Heavy Group.

The term "**Present Value of Accrued Benefits**" shall mean the present value of an Employee's accrued benefit under a defined benefit plan maintained by a member of the Aggregation Group. For purposes of determining the present value, the most recent valuation date within the 12-month period ending on the Determination Date shall be used.

The term "**Required Aggregation Group**" shall mean each plan of the Employer or an Affiliate in which a Key Employee participates and each other plan of the Employer or an Affiliate which enables any plan in which a Key Employee participates to meet the requirements of Code Section 401(a)(4) or 410. Each plan within the Required Aggregation Group will be Top Heavy if the Required Aggregation Group is a Top Heavy Group. No plan within such Group shall be Top Heavy if the Required Aggregation Group is not a Top Heavy Group.

The term "**Top Heavy**" means, as of a Determination Date, that the sum of (a) the Aggregate Value of the Accounts of Key Employees in all defined contribution plans included in the Group, and (b) the Present Value of Accrued Benefits of Key Employees under all defined benefit plans in such group exceeds 60% of such sum determined for all Participants. The determination of whether the Plan is Top Heavy shall be made in accordance with the following rules:

a. By aggregating all other plans of the Employer and its Affiliates, if any, which constitute a Required Aggregation Group;

b. By aggregating any other plan of the Employer or an Affiliate, if any, which constitutes a Permissive Aggregation Group, if such permissive aggregation eliminates the Top Heavy status of any plan within such group and the Administrative Committee so directs;

c. By disregarding the Aggregate Value of accounts or Present Value of Accrued Benefits of any individual who has not performed services for the Employer or an Affiliate during the one-year period ending on the Determination Date;

d. By aggregating any distributions made during the one-year period ending on the Determination Date; provided that if a distribution is a form of in-service distribution, it shall be aggregated if made during the five-year period ending on the Determination Date; and

e. By disregarding any rollover hereunder.

The term "**Top Heavy Group**" means an Aggregation Group which is Top Heavy.

13.2 **Minimum Contribution Requirement**. Except with respect to any Plan Year in which the Plan is a Safeharbor Plan, the Employer shall provide a minimum contribution for any Plan Year in which the Plan is Top-Heavy for each Employee who is a Non-Key Employee. The contribution shall equal at least 3% of such Employee's Compensation for such Plan Year. Such contribution shall be reduced in the following circumstances:

a. The percentage minimum contribution for any Plan Year shall in no event exceed the percentage contribution made for the Key Employee for whom such percentage is the highest for such Plan Year, determined after taking into account Employee Deferrals and contributions or benefits under other qualified plans in the Plan's Required Aggregation Group as provided pursuant to Code Section 416(c)(2)(B)(iii);

b. No minimum contribution will be required (or the minimum contribution will be reduced, as the case may be) if the Employer maintains another qualified plan under which a minimum benefit or contribution is being accrued or made for such year, in whole or in part, for the Employee in accordance with Code Sections 416(c) and 416(h)(2); and

c. Employer Contributions hereunder shall reduce any minimum contribution required under the provisions of this paragraph 13.2.

13.3 **Allocation**. For any Plan Year in which the Plan is Top-Heavy, the minimum contribution described above shall be allocated to the Benefit Credit Account of all Non-Key Employees employed by the Employer on the last day of such Plan Year. In the event a Benefit Credit Account is not maintained for any such Non-Key Employee, such an account shall be established.

ARTICLE XIVSPECIAL ALLOCATIONS

14.1 **Definitions**. For purposes of this Article XIV, the term "**Allocation Account**" means a Participant's Accounts, other than his or her Rollover Contribution Account and Catch-Up Deferral Account.

"**Annual Addition**" means, for any Limitation Year, Employer Contributions and Employee Deferrals allocated to an Allocation Account hereunder, provided that:

a. Such additions shall not include any restorative payment, which payment is made to restore losses resulting from actions by a fiduciary which may constitute a breach of duty under ERISA or under other applicable federal or state law, provided that similarly situated Participants are treated similarly with respect to such payments, including payments made pursuant to an order by the Department of Labor, under the Voluntary Fiduciary Correction Program or pursuant to court-approved settlement.

b. Such additions shall not include the amount of (i) any direct transfer of an accrued benefit from another qualified employee benefit plan, (ii) any rollover contribution within the meaning of Code Sections 401(a)(31), 402(c)(1), 403(a)(4), 403(b)(8), 408(d)(3), and 457(e)(16), or (iii) Participant loan repayment.

"**Employer**" includes the Employer and the members of the Controlled Group, all of which shall be treated as a single employer for purposes of applying the Code Section 415 limitations.

"**Limitation Compensation**" means all wages, salaries, commissions, overtime, bonuses and other forms of remuneration (whether or not in the form of cash) paid by the Employer determined in accordance with Code Section 415 to an Employee for personal services actually rendered during a Limitation Year. For this purpose, the term "**Limitation Compensation**" shall:

a. Include Compensation paid after a Participant's Separation From Service, provided that any such amount represents Compensation for services rendered during regular working

hours or for overtime, shift differential, bonuses or similar amounts and would have been paid if the Participant had continued in the employ of the Employer;

b. Include vacation, sick leave or other accrued leave paid after a Participant's Separation From Service, provided such leave would have been available to the Participant had he or she continued in the employ of the Employer;

c. Include any amount deferred under Code Section 401(k) or 125 or any elective contribution to a qualified transportation benefit maintained by the Employer under Code Section 132(f);

d. Exclude any amount that is earned but not paid during such year solely on account of the timing of the Employer's regular pay periods and pay dates;

e. Exclude any payments made by the Employer (or a third party payor) to a Participant who is permanently and totally disabled within the meaning of Code Section 22(e)(3);

f. Include payments made by the Employer during a period of Qualified Military Service, if any, provided that the amount of such differential compensation shall not exceed the amount of Compensation otherwise payable to an affected Participant, determined as if he or she continued in the employ of the Employer;

g. Exclude any payment under any form of nonqualified deferred compensation plan or program maintained by the Employer, except any payment made at a specified time within the meaning of Code Section 409A(a)(2)(A)(iv); and

h. Exclude any amount attributable to stock-based incentive compensation, such as amounts realized on the exercise or other disposition of stock options or restricted stock.

Any amount includable in Limitation Compensation hereunder shall be paid not later than the later of (a) 2 1/2 months after a Participant's Separation From Service, or (b) the end of the Limitation Year that includes the date of such separation, otherwise such amount shall be disregarded. The date on which a Participant is deemed to have separated hereunder shall be determined in accordance with the provisions of Code Section 415 and the regulations promulgated thereunder. Except as otherwise provided herein, other amounts paid after a Participant's separation shall not be treated as Limitation Compensation hereunder.

"**Limitation Year**" means the Plan Year; in no event shall such period be modified, except by amendment hereto.

14.2 **Limitation on Annual Additions**. No contribution shall be allocated to the Allocation Accounts of a Participant for a Limitation Year in excess of an amount, which, when expressed as an Annual Addition to such accounts, is equal to the lesser of (a) $40,000 (as may be adjusted under Code Section 415(d)), or (b) 100% of such Participant's Limitation Compensation for such year.

14.3 **Aggregation of Plans**. All defined contribution plans maintained by the Controlled Group, whether or not terminated, shall be treated as a single defined contribution plan hereunder. For this purpose, all members of the Controlled Group shall be aggregated, such determination to be made using a 50% common ownership threshold in accordance with Code Section 415(h).

Any defined contribution plan maintained by a predecessor employer shall be further aggregated hereunder, provided that:

a. The Employer maintains the plan of such predecessor employer; and

b. The trade or business of the Employer includes a continuation of all or a portion of the trade or business of such predecessor employer.

Any defined contribution plan formerly affiliated with the Employer shall be aggregated hereunder, but it shall be treated as terminated immediately prior to the cessation of affiliation. For this purpose, a plan shall be formerly affiliated with the employer if:

a. Immediately prior to the cessation of affiliation, such plan was maintained by the Employer; and

b. Immediately after the cessation of affiliation, such plan is not maintained by the Employer.

A "cessation of affiliation" shall be deemed to include any event that causes the entity that maintains such plan to no longer be aggregated with the Employer, as provided herein, or causes such plan to cease to be maintained by the Employer.

14.4 **Excess Annual Additions**. If Annual Additions are exceeded for any Participant for a Limitation Year, such excess shall be corrected in accordance with the methods prescribed under the Employee Plans Compliance Resolution System set forth in Revenue Procedure 2006-27 or any successor or modification thereto.

THIS SAVINGS PLAN was executed in multiple originals as set forth below, to be effective as of June 1, 2009, which shall be deemed the Effective Date herein, pursuant to the delegation of authority set forth in the Unanimous Consent by the Board of Directors of the Company last dated May 19, 2009.

Westway Group, Inc.

By: _____

Date: May 28, 2009

99937793.3

WESTWAY GROUP, INC.
SAVINGS PLAN

EXHIBIT A
PARTICIPATING EMPLOYERS

As of the Effective Date, the following entities shall be deemed participating employers in accordance with paragraph 1.16 hereof:

Participating Employer	**Federal Tax Identification Number**

WESTWAY GROUP, INC.
SAVINGS PLAN
Exhibit B
(ADP/ACP Testing)

1. **Application:** The provisions of this Exhibit B are intended to form a part of the Westway Group, Inc. Savings Plan by this reference. This Exhibit B shall apply with respect to any Plan Year in which the Plan is not a Safeharbor Plan, and each Plan Year with respect to After-Tax Contributions.

2. **Definitions:** Unless defined below, capitalized terms used in this Exhibit B shall have the meanings ascribed to them in the Plan.

2.1 The term "**Actual Deferral Percentage**" or "**ADP**" shall be determined separately with respect to Participants who are HCEs and Participants who are NHCEs. Such percentage shall equal the average of the ratios of each such Participant's Basic and Automatic Deferrals over his or her Compensation and may include Matching Contributions or QNECs to the extent provided herein. For this purpose, Basic and Automatic Deferrals, Matching Contributions, and QNECs may be taken into account for a Plan Year if (a) such deferrals or contributions are allocated to an Account as of the last day of the Plan Year, or (b) such deferrals or contributions are related to Compensation that (i) is attributable to services performed during the Plan Year and is payable no later than 2 1/2 months after the close of the Plan Year, or is payable during the Plan Year, and (ii) such deferrals or contributions are actually delivered to the Trustee not later than 12 months after the last day of the Plan Year with respect to which such contributions relate.

2.2 The term "**Actual Contribution Percentage**" or "**ACP**" shall have the same meaning as the term Actual Deferral Percentage, except that Matching Contributions and After-Tax Contributions shall be substituted for Basic Deferrals thereunder and QMACs shall be substituted for QNECs.

2.3 The term "**Highly Compensated Employee**" or "**HCE**" shall mean an Employee who performs service for the Employer during the Plan Year and who (a) is or was a 5% owner of the Employer during such Plan Year or the preceding Plan Year, or (b) during the preceding Plan Year received Compensation from the Employer in excess of $80,000 (as may be adjusted from time to time).

2.4 The term "**Non-Highly Compensated Employee**" or "**NHCE**" shall mean an Employee who is not an HCE within the meaning of paragraph 2.3 hereof.

2.5 The term "**QMAC**" means a qualified matching contribution made by the Employer, which is allocated to a Participant's Matching Contribution Account and subject to the limitations applicable to such account.

2.6 The term "**QNEC**" means a qualified nonelective contribution made by the Employer, which is fully vested and nonforfeitable, allocated to a Participant's Employee Deferral Account, and subject to the limitations applicable to such account.

3. **Anti-Discrimination Test for Basic Deferrals:**

3.1 **ADP Test**. As of each Annual Valuation Date, the Administrator shall determine, on a current year basis, whether the Actual Deferral Percentage of Highly Compensated Employees satisfies either of the following tests:

a. The Actual Deferral Percentage for Highly Compensated Employees does not exceed the Actual Deferral Percentage for Non-Highly Compensated Employees multiplied by 125%; or

b. The excess of the Actual Deferral Percentage for Highly Compensated Employees over the Actual Deferral Percentage for Non-Highly Compensated Employees is not more than two percentage points, and the Actual Deferral Percentage for Highly Compensated Employees does not exceed the Actual Deferral Percentage for Non-Highly Compensated Employees multiplied by two.

3.2 **Correction of Excess Deferrals.** In the event the Actual Deferral Percentage of the Highly Compensated Employees exceeds the limitations imposed under paragraph 3.1 hereof, the Administrator shall use one or more of the following methods to correct such excess:

a. Distribute such excess, together with earnings or losses allocable thereto, to affected HCEs. For this purpose, such excess shall first be distributed to each Highly Compensated Employee whose actual deferral ratio is the greatest, to the extent necessary to satisfy the provisions of paragraph 3.1 hereof, or until each such Highly Compensated Employee's actual deferral ratio equals the next highest ratio. Such distribution shall be repeated until the applicable limitation is satisfied.

b. Subject to the provisions of paragraph 3.3 hereof, contribute a targeted QNEC to the Employee Deferral Account of affected NHCEs in the amount required to satisfy paragraph 3.1 hereof.

c. Designate Matching Contributions for inclusion in the ADP, provided that such amounts (i) shall be allocated to the Employee Deferral Account of each Participant and shall be subject to the terms and conditions applicable to such account, as set forth more fully herein, and (ii) shall not be used to satisfy the minimum contribution requirements imposed under Article XIII, hereof, if any.

d. Correct such excess in any other manner permitted under Code Section 401(k) and the regulations promulgated thereunder.

3.3 **Targeted QNEC Limitation**. A QNEC shall not be taken into account for purposes of determining the actual deferral ratio of any NHCE to the extent such contribution exceeds the product of (a) each such NHCE's compensation, multiplied by (b) the greater of (i) 5%, or (ii) 200% of the Plan's representative contribution rate. For this purpose, the term:

a. "**Representative contribution rate**" means the greater of (i) the lowest applicable contribution rate of any NHCE who is among a group of NHCEs that consists of half of all NHCEs for the Plan Year, or (ii) the lowest applicable contribution rate of any NHCE who is employed by the Employer on the last day of the Plan Year; and

b. "**Applicable contribution rate**" for a NHCE means the sum of (i) any Matching Contributions taken into account in determining the average deferral ratio for the Plan Year, and (ii) the qualified nonelective contributions made for the Plan Year, divided by Compensation.

4. **Anti-Discrimination Test for Matching and After-Tax Contributions:**

4.1 **Application**. If Matching Contributions are not included in the determination of the Actual Deferral Percentage in accordance with the provisions of paragraph 3.2 hereof, such contributions shall satisfy the provisions of this Section 4. After-Tax Contributions shall be aggregated with any such contributions and shall satisfy the provisions of this Section 4 (collectively, such contributions shall be referred to herein as "**Testing Contributions**").

4.2 **Actual Contribution Percentage Test**. As of each Annual Valuation Date, the Administrator shall determine, on a current year basis, whether Testing Contributions made during the Plan Year on behalf of Highly Compensated Employees satisfy either of the following tests:

a. The ACP for Highly Compensated Employees does not exceed the Actual Contribution Percentage for Non-Highly Compensated Employees multiplied by 125%; or

b. The excess of the ACP for Highly Compensated Employees over the Actual Contribution Percentage Non-Highly Compensated Employees is not more than two percentage points, and the Actual Contribution Percentage for Highly Compensated Employees does not exceed the Actual Contribution Percentage for Non-Highly Compensated Employees multiplied by two.

4.3 **Correction**. In the event the ACP of the Highly Compensated Employees exceeds the limitations described in paragraph 4.2 hereof:

a. The Administrator may distribute such excess Testing Contributions, together with the earnings or losses allocable to such amounts, to affected Highly Compensated Employees in accordance with the provisions of paragraph 5.3 hereof;

b. Excess Testing Contributions, to the extent not vested hereunder, may be forfeited; and

c. Subject to the provisions of paragraph 4.4 hereof, the Employer may contribute a targeted QMAC to the Matching Contribution Account of each affected NHCE.

For purposes of subparagraphs (a) and (b) hereof, excess shall first be distributed to each Highly Compensated Employee whose actual contribution ratio is the greatest, to the extent necessary to satisfy the applicable limit described in this paragraph 4.3 hereof or until each such Employee's actual contribution ratio equals the next highest ratio.

4.4 **Limit on Targeted QMACs**. A QMAC made for the benefit of a NHCE hereunder shall not be taken into account under the ACP test to the extent such contribution exceeds the greater of:

a. 5% of such Participant's Compensation;

b. Such Participant's Basic Deferrals; or

c. 200% of the sum of (i) the Plan's representative matching rate, and (ii) the Participant's compensation deferrals for such year.

For this purpose, "**representative matching rate**" means the greater of (a) the lowest matching rate for any NHCE included in the group of NHCEs that consists of half of all NHCEs who made compensation deferrals during a Plan Year, or (b) the lowest matching rate for any NHCE who is employed on the last

day of the Plan Year. The term "**matching rate**" for any Participant means Matching Contributions made for the benefit of such Participant divided by such Participant's Basic Deferrals. If the matching rate is not the same for all Basic Deferrals, such rate shall be determined assuming Basic Deferrals equal 6% of Compensation.

5. **General Provisions:**

5.1 **Limitations on QNECs and QMACs**. QNECs and QMACs shall not be taken into account to determine the average deferral ratio hereunder to the extent such contributions are taken into account for purposes of satisfying any other ADP test, any ACP test or the requirements of Treas. Reg. 1.401(k)-3, 1.401(m)-3 or 1.401(k)-4.

5.2 **Participation in Multiple Plans**. If an HCE hereunder is also eligible to participate in one or more additional cash or deferred arrangements maintained by the Employer, his or her actual deferral ratio and actual contribution ratio hereunder shall be determined as if all voluntary deferrals, matching contributions, QNECS and QMACs to all such plans are made under a single arrangement. If such arrangements have different Plan Years, all such deferrals and contributions made during the Plan Year subject to testing under all such arrangements shall be aggregated, without regard to the Plan Years of such arrangements.

5.3 **Distribution of Earnings or Losses**. Excess Employee Deferrals or Matching Contributions subject to distribution hereunder shall first be adjusted for income (whether gain or loss), with respect to an adjustment period commencing as of the first day of the Plan Year in which such distribution occurs and ending as of the date of such distribution (the "**gap period**"). For such purpose, the Administrator shall determine and allocate income using one or more of the methods set forth below:

a. Using any reasonable method, provided that such method does not result in a violation of Code Section 401(a)(4), is used consistently with respect to all Participants and for all corrective distributions during such Plan Year, and is used to allocate income to accounts maintained under the Plan during such year; for this purpose, income allocable to the seven-day period preceding distribution may be disregarded.

b. By multiplying income allocable to compensation deferrals and any amounts taken into account under the ADP test by a fraction (i) the numerator of which is the excess deferrals with respect to a Participant, and (ii) the denominator of which is the sum of the portion of such Participant's account balance attributable to such excess compensation deferrals and other amounts and any additional contributions made with respect to the Plan Year.

c. The determination of income attributable to the gap period may be determined as the product of (i) 10% of the income determined under subparagraph (b) hereof, multiplied by (ii) the number of calendar months elapsed during the gap period. For this purpose, distribution made on or before the 15th day of any month shall be treated as made on the last day of the preceding month; any distribution made after the 15th day of a month shall be treated as made on the last day of such month.

d. The determination of aggregate income attributable to the Plan Year and the gap period may be in accordance with the provisions of subparagraph (b) hereof, but (i) substituting income for the Plan Year and the gap period for Plan Year income, and (ii) substituting amounts taken into account under the ADP test for the Plan Year and the gap period for purposes of determining the fraction that is multiplied by income.

WESTWAY GROUP, INC.
SAVINGS PLAN
Exhibit C
(Safeharbor Provisions)

1. **Application**. The provisions of this Exhibit C are intended to form a part of the Westway Group, Inc. Savings Plan by this reference and shall apply with respect to any Plan Year in which the Plan is designated as a Safeharbor Plan as provided therein.

2. **Designation**. Except as provided in Section 4.1 of the Plan, as of the first day of each Plan Year, the Administrator shall determine whether the Plan shall be a Safeharbor Plan with respect to such year. The Administrator shall provide notice of such designation to each Participant and to each Employee who may be first eligible to make Employee Deferrals thereunder, each within a reasonable period before the beginning of such Plan Year.

Except as may be permitted under Treas. Reg. 1.401(k)-3(e), Treas. Reg. 1.401(k)-3(f) or hereunder, any such designation shall be effective for the whole Plan Year with respect to which it relates, provided that such designation may be effective with respect to a short Plan Year that results from a change in Plan Year, if:

a. The Plan satisfied the ADP safeharbor requirements and the ACP safeharbor requirements for the immediately preceding Plan Year; and

b. The Plan satisfies the ADP safeharbor requirements and the ACP safeharbor requirements, determined without regard to Treas. Reg. 1.401(k)-3(g), for the immediately following Plan Year.

3. **Time of Qualified Matching Contributions**. If Qualified Matching Contributions are made separately with respect to each payroll period, or with respect to all payroll periods ending with or within a month or quarter, then notwithstanding any provision of the Plan to the contrary, any such contributions shall be aggregated and delivered to the Trustee not later than the last day of the immediately following calendar quarter.

4. **Amendment of Safeharbor Provisions**. The Plan may be amended during a Plan Year to prospectively reduce or eliminate Qualified Matching Contributions hereunder, provided that (a) the Administrator shall provide supplemental notice to all affected Participants, (b) such Participants are provided with a reasonable opportunity after receipt of such notice to modify any outstanding Deferral Agreement or Automatic Deferrals hereunder, and (c) such amendment is effective not earlier than the later of 30 days after the date of such notice or the date the amendment is adopted.

If the Plan is amended in accordance with this section 4, the ADP safeharbor and/or ACP safeharbor provisions shall apply until the effective date of such amendment and the Plan shall satisfy the ADP and ACP tests using current year testing.

5. **Plan Termination**. The Company may terminate the Plan during a Plan Year in accordance with the provisions of the Plan, subject to the following:

a. If the termination results in a short Plan Year and it is on account of an acquisition or disposition transaction described in Code Section 410(b)(6)(C) or the Employer's substantial business hardship within the meaning of Code Section 412(d), the Plan shall

be treated as satisfying the ADP safeharbor and/or an ACP safeharbor, provided that the provisions of such safeharbors are satisfied until the termination date.

b. If the termination is for any other reason and it results in a short Plan Year, the Employer must comply with the provisions of section 4 hereof, except the opportunity to modify compensation deferral elections shall not apply.

WESTWAY GROUP, INC.
SAVINGS PLAN
Exhibit D
(Predecessor Participant Provisions)

1. **Application**. The provisions of this Exhibit D are intended to form a part of the Westway Group, Inc. Savings Plan by this reference.

2. **Initial Plan Year.** Notwithstanding any provision of the Plan to the contrary, for the Initial Plan Year, the Plan shall be designated as a Safeharbor Plan.

3. **Employee Deferral Provisions.** As of the Effective Date, an Eligible Employee who is a Predecessor Participant hereunder:

a. To the extent a deferral agreement was in effect under the Predecessor Plan with respect to such Employee, such agreement shall be deemed a Deferral Agreement hereunder and shall remain in force and effect in accordance with its terms; and

b. To the extent such Employee was subject to automatic deferrals under the Predecessor Plan, such Employee shall be subject to Automatic Deferral hereunder at the rate in effect under the Predecessor Plan as of the Effective Date.

4. **Predecessor Plan Transfers.** The interest of each Predecessor Participant in the Predecessor Plan shall be transferred to this Plan at the time or times designated by the Administrator, on or after the Effective Date. Such interest shall be allocated to appropriate Accounts established hereunder and shall be held and administered subject to the terms and conditions set forth herein.

5. **Predecessor Plan Loans.** The borrowing of any Predecessor Participant under the Predecessor Plan outstanding as of the Effective Date shall be transferred to this Plan and held and administered hereunder in accordance with its then existing terms; provided that the terms of such borrowing (a) shall be deemed modified to name the Trustee and this Plan as the lender thereunder, and (b) may be further modified to the extent deemed necessary to facilitate administration hereunder.

6. **Beneficiary Designations.** Notwithstanding any provision of this Plan to the contrary, the beneficiary designation of any Predecessor Participant made under the Predecessor Plan shall be given force and effect hereunder and shall be administered in accordance with the terms hereof.

7. **Investments.** The default and other investment alternatives available under the Plan as of the Effective Date shall be those offered under the terms of the Predecessor Plan as of such date.

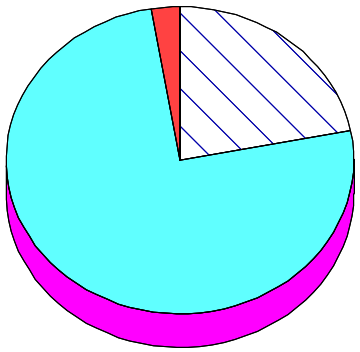
STATEMENT OF ASSETS

FOR THE PERIOD 06/01/2009 - 12/31/2009

WESTWAY GROUP, INC. SAVINGS PLAN

CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 21.87% COMMON / COLLECTIVE TRUSTS
- 2.70% LOANS
- 0.00% ACCRUED INCOME
- 75.43% MUTUAL FUNDS
- 0.00% PENDING SETTLEMENT FUNDS

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
COMMON / COLLECTIVE TRUSTS					
ML RET PRESERVATION TRUST	4,520,028.7000	1.000	4,520,028.70	4,520,028.70	21.87%
MUTUAL FUNDS					
THE OAKMARK EQ & INC FD CL II	31,078.9133	25.430	687,978.08	790,336.77	3.82%
HOTCHKIS&WILEY MID CAP VAL A	80,584.1582	17.790	1,093,793.73	1,433,592.17	6.94%
FEDERATED KAUFMAN FD CL A	360,801.7928	4.660	1,371,457.22	1,681,336.35	8.14%
AMERICAN WASHTN MUT INVR R3	14,546.1697	24.510	312,600.06	356,526.62	1.73%
AMERICAN GROWTH FD OF AMER R3	26,136.2033	26.930	599,723.43	703,847.95	3.41%
AMERICAN EUROPACIFIC GR FD R3	49,238.1565	37.680	1,515,333.79	1,855,293.74	8.98%
BLACKROCK GOVERNMENT	31,343.1674	10.310	326,185.67	323,148.06	1.56%
BLACKROCK FUNDMNTL GRW I	93,088.9002	19.880	1,472,517.28	1,850,607.34	8.96%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 06/01/2009 - 12/31/2009

WESTWAY GROUP, INC. SAVINGS PLAN

CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
LOOMIS SAYLES INVT GRADE A	30,505.1321	11.680	340,531.15	356,299.94	1.72%
PIMCO TOTAL RETURN FUND CL A	170,087.2782	10.800	1,811,905.48	1,836,942.60	8.89%
BLACKROCK S&P500 INDEX I	88,779.3688	13.630	1,002,456.64	1,210,062.80	5.86%
MUNDER SMALL CAP VALUE CL A	9,729.5915	15.810	124,298.61	153,824.84	0.74%
OPPENHEIMER INTL SML COMPANY	58,484.2579	19.600	919,938.31	1,146,291.45	5.55%
MAINSTAY HIGH YLD CORP BD FD	27,804.8702	5.650	147,887.92	157,097.52	0.76%
VAN KAMPEN COMSTOCK FD CL A	59,249.7098	13.810	645,607.83	818,238.49	3.96%
DAVIS NY VENTURE FD CL A	29,484.2459	30.980	758,228.20	913,421.94	4.42%
TOTAL MUTUAL FUNDS			13,130,443.40	15,586,868.58	75.43%
LOANS					
LOAN FUND	558,027.6900	1.000	558,027.69	558,027.69	2.70%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	200.0000	1.000	200.00	200.00	0.00%
INVESTMENT TOTAL			18,208,699.79	20,665,124.97	100.00%
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			0.25	0.25	0.00%
CASH			0.00	0.00	0.00%
TOTAL ASSETS			18,208,700.04	20,665,125.22	100.00%

The balance in the cash fund may be temporarily invested in the CMA Money Fund. Additional amounts not reported as cash may also be invested in the CMA Money Fund pending settlement of trades.

Balances include the effect of pending trades



WESTWAY GROUP, INC.
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2009

Postlethwaite & Netterville
A Professional Accounting Corporation
www.pncpa.com

WESTWAY GROUP, INC.
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2009

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statement of Net Assets Available for Benefits	2
Statement of Changes In Net Assets Available for Benefits	3
NOTES TO FINANCIAL STATEMENTS	4-11
SUPPLEMENTAL INFORMATION	
Schedule H, Line 4(i) – Schedule of Assets Held for Investment Purposes	12

P&N Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

INDEPENDENT AUDITORS' REPORT

The Investment Committee
Westway Group, Inc.

We were engaged to audit the accompanying statement of net assets available for benefits of the Westway Group, Inc. Savings Plan (the Plan) as of December 31, 2009, the related statement of changes in net assets available for benefits for the period of inception to the year ended December 31, 2009, and the supplemental schedule of Schedule H, line 4i – Schedule of Assets Held For Investment Purposes. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 4, 8 and 9, which was certified by Merrill Lynch Trust Company, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the period of inception to the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Postlethwaite + Netterville

Metairie, Louisiana
October 8, 2010

30th Floor - Energy Centre • 1100 Poydras Street • New Orleans, LA 70163-3000 • Tel: 504.569.2978
One Galleria Blvd., Suite 2100 • Metairie, LA 70001 • Tel: 504.837.5990 • Fax: 504.834.3609

WESTWAY GROUP, INC. SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009

ASSETS

CASH AND CASH EQUIVALENTS	$	200
INVESTMENTS, at fair market value		
Mutual funds		15,586,869
Common collective trust		4,212,667
Loans to participants		558,028
Total investments		20,357,564
Employer contributions receivable		307,248
Net assets available for benefits at fair value		20,665,012
Adjustment from fair value to contract value for fully benefit-responsive investment contracts		307,362
Net assets available for benefits	$	20,972,374

The accompanying notes are an integral part of this statement.

WESTWAY GROUP, INC. SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD OF INCEPTION TO DECEMBER 31, 2009

Additions to net assets attributed to:		
Contributions:		
Participant	$	727,668
Employer		1,249,525
Rollover		463,298
Total contributions		2,440,491
Investment income:		
Net appreciation in fair value of investments		2,741,847
Interest and dividends		256,537
Total investment income		2,998,384
Total additions		5,438,875
Deductions from net assets attributed to:		
Benefits paid to participants		490,901
Administrative expenses		3,260
Total deductions		494,161
Transfers from other plans		16,027,660
Change in net assets available for benefits		20,972,374
Net assets available for benefits:		
Beginning of year		-
End of year	$	20,972,374

The accompanying notes are an integral part of this statement.

WESTWAY GROUP, INC. SAVINGS PLAN
NEW ORLEANS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Westway Group, Inc. Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the Plan's sponsor, Westway Group, Inc. (the Company) who have elected to participate and have one hour of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA).

The Plan was established by the Company on June 1, 2009 as a result of a merger. The plan received a transfer in of $16,027,660 of plan assets on July 14, 2009.

Contributions

Each year, participating employees may contribute, through salary deferrals, a maximum of 25% pre-tax and 5% post-tax of their annual compensation to their 401(k) accounts. Participants who have attained age 50 before the end of the Plan year and has contributed the maximum amount permitted as a basic deferral for such year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

In 2009, the Company matched 100% of the first percent and 50% for every percent up to 6%.

The Company makes quarterly Service Pay Credit contributions which are calculated as a percentage of quarterly compensation based on years of service and eligibility qualifications.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested 100% in their employee account at all times. Participants are vested in the Plan based on the number of years of continuous service, with one year of service credited for each 12-consecutive-month period in which the participant has completed one or more hours of service. A participant becomes 100% vested after two years of credited service. All participant contributions are vested immediately.

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan (Continued)

Benefit Payments

Upon retirement, death, disability, or termination of service, participants may elect to receive the vested portion of their account either in a lump-sum distribution or in periodic payments. The Plan does allow withdrawals on account of financial hardship to the extent that they do not exceed the immediate and heavy financial needs of the requesting participant. Limitations on withdrawals are outlined in the plan document.

Loans to Participants

Participants may borrow from their accounts a minimum of $1,000, up to the lower of 50% of their vested account balance or $50,000. Loan terms range from one to five years or up to fifteen years for the purchase of a primary residence. Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid ratably through payroll deductions.

Forfeitures

Forfeitures of terminated employees' non-vested account balances are used to reduce employer contributions to the Plan. Unallocated forfeited balances at December 31, 2009 were $7,447.

Risks and Uncertainty

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

2. Summary of Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in Note 9. The Plan's assets are primarily invested in mutual funds and a common collective trust fund. Shares of mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. The common collective trust fund invests in fully benefit-responsive contracts including primarily guaranteed and synthetic investment contracts issued by banks, insurance companies and other issuers. Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. Participant loans are valued at amortized cost which represents fair value.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net realized and unrealized appreciation (depreciation) is presented in the accompanying Statement of Changes in Net Assets Available for Plan Benefits as net appreciation (depreciation) in investments.

Benefit Payments

Benefits are recorded when paid.

3. Income Tax Status

The Plan has applied for but has not received a determination letter from the Internal Revenue Service stating that the Plan is a qualified cash or deferred arrangement established under the applicable sections of the Internal Revenue Code (the Code). However, the plan administrator believes that the Plan has been designed to comply with and is operating in accordance with the requirements of the Code, and therefore, believes the Plan is qualified and the related trust is exempt from taxation.

4. Information Certified by Plan Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan's financial statements and supplemental schedule include unaudited information that was prepared by Merrill Lynch Trust Company (the "Trustee"). The Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statement of Net Assets Available for Plan Benefits as of December 31, 2009.
- Net appreciation in fair value of investments and interest and dividends as shown in the Statement of Changes in Net Assets Available for Plan Benefits for the period of inception to December 31, 2009.
- Information contained in the Schedule of Assets (Held for Investment Purposes) at December 31, 2009, as shown on Schedule 1.

5. Related Party Transactions

Certain plan investments are shares of mutual funds managed by Merrill Lynch Trust Company and the Merrill Lynch Ready Assets Trust. Merrill Lynch Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

6. Plan Administration

Certain administrative functions are performed by the employees of the Company. No such employee receives compensation from the Plan. Certain administrative expenses of the plan administrator are paid directly by the Company. The Company does not intend to seek reimbursement for these expenses.

7. Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their employer contributions.

8. Investments (Unaudited)

The Merrill Lynch Retirement Preservation Trust is a common collective trust fund. The collective trust fund is comprised of traditional guaranteed investment contracts ("GICs") and wrapped portfolios of fixed income investments ("synthetic GICs"), debt securities, investments in units of collective trusts and short-term securities. The unit value of the account is derived from the overall value of the underlying securities of the collective trust fund.

The following table presents participant-directed investments that represent 5% or more of the Plan's net assets:

	2009
Hotchkis & Wiley Mid Cap Value Class A Fund	$ 1,433,592
Federated Kaufman Fund Class A	1,681,336
American Europacific Growth Fund	1,855,294
Blackrock Fundamental Growth Fund	1,850,607
PIMCO Total Return Fund Class A	1,836,943
Blackrock S&P500 Index Fund Class 1	1,210,063
Oppenheimer International Small Company Fund	1,146,291
Merrill Lynch Retirement Preservation Trust	4,212,667

9. Fair Value Measurements

The Financial Accounting Standard Board ("FASB") authoritative guidance for fair value measurements defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The guidance also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2009 and 2008.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

9. **Fair Value Measurements (Continued)**

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds: Valued at the net asset value ("NAV") of shares held at year end (Level 1 inputs).

Common collective trust fund: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer. (Level 2 inputs).

Participant loans: Valued at amortized cost, which approximates fair value (Level 3 inputs).

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

9. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2009:

	Level 1	Level 2	Level 3	Total
Mutual funds:				
Moderate Allocation	$ 790,337	$ -	$ -	$ 790,337
Mid-Cap Value	1,433,592	-	-	1,433,592
Mid-Cap Growth	1,681,336	-	-	1,681,336
Aggressive Growth	356,527	-	-	356,527
Large Growth	2,554,455	-	-	2,554,455
Small Growth	153,825	-	-	153,825
Foreign Large Blend	1,855,294	-	-	1,855,294
Intermediate Government	323,148	-	-	323,148
Intermediate-Term Bond	2,193,243	-	-	2,193,243
Large Blend	2,123,485	-	-	2,123,485
Foreign Small/Mid Growth	1,146,291	-	-	1,146,291
High Yield Bond	157,098	-	-	157,098
Large Value	818,238	-	-	818,238
Total mutual funds	15,586,869	-	-	15,586,869
Common collective trust	-	4,212,667	-	4,212,667
Participant loans	-	-	558,028	558,028
Total investments at fair value	$ 15,586,869	$ 4,212,667	$ 558,028	$ 20,357,564

The following table presents a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

	Participant Loans 2009
Balance, January 1	$ -
Loan issuances and repayments, net	558,028
Balance, December 31	$ 558,028

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2009:

Net assets available for benefits per the financial statements	$ 20,972,374
Adjustment from fair value to contract value for common collective trust funds	(307,362)
Contribution receivable	(307,248)
Net assets available for benefits per the Form 5500	$ 20,357,764

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009:

Change in net assets available for benefits per the financial statements	$ 20,972,374
Change in adjustment from fair value to contract value for common collective trust funds	(307,362)
Less contributions for 2009 paid in 2010	(307,248)
Net change in net assets available for benefits per the Form 5500	$ 20,357,764

11. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 8, 2010, and determined that there were no items for disclosure.

SUPPLEMENTAL INFORMATION

WESTWAY GROUP, INC. SAVINGS PLAN
NEW ORLEANS, LOUISIANA

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
DECEMBER 31, 2009

PLAN NUMBER 001 EIN 20-4755936

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Mutual funds:			
	The Oakmark Equity & Income Fund Class II	31,079 shares	♦	$ 790,337
	Hotchkis & Wiley Mid Cap Value Class A Fund	80,584 shares	♦	1,433,592
	Federated Kaufman Fund Class A	360,802 shares	♦	1,681,336
	American Washington Mutual Investor Fund	14,546 shares	♦	356,527
	American Growth Fund of America	26,136 shares	♦	703,848
	American Europacific Growth Fund	49,238 shares	♦	1,855,294
*	Blackrock Government Fund Class 1	31,343 shares	♦	323,148
*	Blackrock Fundamental Growth Fund	93,089 shares	♦	1,850,607
	Loomis Sayles Investment Grade Fund	30,505 shares	♦	356,300
	PIMCO Total Return Fund Class A	170,087 shares	♦	1,836,943
*	Blackrock S&P500 Index Fund Class 1	88,779 shares	♦	1,210,063
	Munder Small Capital Value Fund	9,730 shares	♦	153,825
	Oppenheimer International Small Company Fund	58,484 shares	♦	1,146,291
	Mainstay High Yield Corporate Bond Fund	27,805 shares	♦	157,098
	Van Kampen Common Stock Fund Class A	59,250 shares	♦	818,238
	Davis New York Venture Fund Class A	29,484 shares	♦	913,422
	Total mutual funds			15,586,869
	Common Collective Trust:			
*	Merrill Lynch Retirement Preservation Trust	4,520,029 shares	♦	4,212,667
	Loans to participants	Maturities to May 2016, with interest rates ranging from 4.00% to 9.5%, payments are made through payroll deductions; loans are collateralized by participants' vested account balances.		558,028
	Total investments			$ 20,357,564

* - Represents parties in interest
♦ - Participant directed investments

See accompanying auditor's report.