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), 6057(b), 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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

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
AMERICAN COMMERCIAL LINES LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1988

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

AMERICAN COMMERCIAL LINES LLC

1701 E. MARKET STREET
JEFFERSONVILLE, IN 47130

2b Employer Identification Number (EIN)
52-2106600

2c Sponsor's telephone number
812-288-0503

2d Business code (see instructions)
483000

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.	10/14/2014	KATHY WATSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	RICHARD M BRUNS
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	3076
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**	2297
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	477
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2774
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	11
f	Total. Add lines **6d** and **6e**.	**6f**	2785
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2046
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AMERICAN COMMERCIAL LINES LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN COMMERCIAL LINES LLC

D Employer Identification Number (EIN)
52-2106600

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

PIMCO FUNDS

95-2632339

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

FRANKLIN TEMPLETON INVESTMENTS

94-3167260

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

ING FUNDS

95-4516049

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

BLACKROCK

04-6171663

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

OAKMARK

04-3276558

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

FIRST EAGLE

13-3392291

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

RIDGEWORTH

58-1604573

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

COHEN & STEERS

14-1904657

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

NEUBERGER BERMAN

13-5521910

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

PRUDENTIAL INVESTMENTS

22-3703799

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

ABERDEEN FUNDS

51-0368279

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

BMO

25-1689258

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

CHAMPLAIN FUNDS

20-1367417

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

F-SQUARED INVESTMENTS

58-1428634

(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

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(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)

WELLS FARGO BANK, N.A.

94-1347393

(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 21 37 49 50 52 60 62 63 64	SERVICE PROVIDER	172137	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

SHEPHERD KAPLAN

83-0368477

(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?
50 51	SERVICE PROVIDER	131011	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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)

(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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AMERICAN COMMERCIAL LINES LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AMERICAN COMMERCIAL LINES LLC

D Employer Identification Number (EIN)
52-2106600

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: ALPHA SECTOR ROTATION PREMIUM COLL

b Name of sponsor of entity listed in (a): F-SQUARED INVESTEMENTS

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)
58-1428634-018	C	727754

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

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

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AMERICAN COMMERCIAL LINES LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN COMMERCIAL LINES LLC

D Employer Identification Number (EIN)
52-2106600

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		1
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	80580	
(2) Participant contributions	1b(2)	149540	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	4325169	4828104
(9) Value of interest in common/collective trusts	1c(9)	3864905	727754
(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)	92382681	105598613
(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	100802875	111154472
	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	100802875	111154472

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)	3631043	
	(B) Participants	2a(1)(B)	6611525	
	(C) Others (including rollovers)	2a(1)(C)	242577	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10485145
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)	187015	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		187015
	(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)	1180788	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1180788
	(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
	(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		146089
(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)		10775467
c Other income	2c		11319
d Total income. Add all **income** amounts in column (b) and enter total	2d		22785823
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12262753	
(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)		12262753
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		-116411
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)	287884	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		287884
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		12434226
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		10351597
l Transfers of assets:			
(1) To this plan	2l(1)		
(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: CROWE HORWATH **(2)** EIN: 35-0921680

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 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	

			Yes	No	Amount
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		500000
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	X		

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AMERICAN COMMERCIAL LINES LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN COMMERCIAL LINES LLC

D Employer Identification Number (EIN)
52-2106600

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): 41-6257133

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 (include any prior year accumulated funding deficiency not waived) **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 or other authority 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. 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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

AMERICAN COMMERCIAL LINES LLC
401(K) PLAN

December 31, 2013 and 2012

FINANCIAL STATEMENTS

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
Jeffersonville, Indiana

FINANCIAL STATEMENTS
December 31, 2013 and 2012

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Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

The Investment Committee
American Commercial Lines LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the American Commercial Lines LLC 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 Note 3, which was certified by Wells Fargo Bank, N.A., 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 investments transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

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.

Crowe Horwath LLP

Crowe Horwath LLP

Indianapolis, Indiana
October 13, 2014

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value (Note 3)	$ 106,326,369	$ 96,247,586
Receivables		
Employer contributions	85,394	80,580
Employee contributions	163,477	149,540
Notes receivable from participants (Note 3)	4,828,104	4,441,580
Total receivables	5,076,975	4,671,700
Total assets and net assets, reflecting all investments at fair value	111,403,344	100,919,286
Net assets available for benefits	$ 111,403,344	$ 100,919,286

See accompanying notes to financial statements.

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2013

Additions:	
Investment income (Note 3):	
Dividends	$ 325,703
Net appreciation in fair value of investments	11,816,699
	12,142,402
Interest income on notes receivable from participants (Note 3)	187,015
Contributions:	
Employer	3,716,424
Participants	6,775,002
Rollovers	242,577
	10,734,003
Total additions	23,063,420
Deductions:	
Benefits paid to participants	12,262,753
Administrative expenses	316,609
Total deductions	12,579,362
Net increase	10,484,058
Net assets available for benefits:	
Beginning of year	100,919,286
End of year	$ 111,403,344

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the American Commercial Lines LLC 401(k) Plan (the Plan) provides only general information. For a more comprehensive description of the Plan's provisions, participants should refer to the Summary Plan Description which is available from the ACL Benefits Department.

General: The Plan is a defined contribution plan covering full-time employees of American Commercial Lines LLC and affiliated other subsidiaries of ACL's parent (collectively, the Company or the Employer) who have completed 30 days of service (90 days for hourly bargained employees of Jeffboat LLC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Participant Contributions: Eligible participants may elect to contribute 1% to 50% of their compensation, as defined by the Plan. Participant contributions are made on a pretax basis or on an after tax basis (Roth contributions) within the limits imposed by the Internal Revenue Code (the Code). Participants over age 50 are eligible to make catch-up contributions. Participants may also contribute rollovers representing distributions from other qualified plans.

Employer Contributions: Each payroll period, the Company makes matching contributions of 100% of participant contributions that do not exceed 3% of compensation and 50% of participant contributions that exceed 3% but do not exceed 5% of compensation. The Company may, at its discretion, make additional contributions to the Plan to eligible groups. Contributions are subject to certain limitations.

Employees covered under the United Mine Workers labor agreement do not receive an Employer match on their contributions.

Participant Accounts: Each participant's account is credited with the participant's contributions, an allocation of Company contributions and Plan earnings and is charged with his or her withdrawals and an allocation of administrative expenses. Allocations are based on participant contributions, eligible compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions to any of the various investment fund options offered under the Plan. Participants may change their investment options at any time. Company contributions are allocated based on the participants' investment elections.

Vesting: Participants are immediately vested in all contributions to their participant account plus actual earnings thereon.

Payment of Benefits: Upon termination of service, a participant (or their beneficiary upon the death of the participant) is eligible to receive an amount equal to the value of the participant's vested interest in his or her account. Benefit amounts under $1,000 are automatically distributed to participants as a lump sum.

In-service withdrawals are available in certain limited circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. Hardship withdrawals are strictly regulated by the Internal Revenue Service (IRS) and a participant must exhaust all available loan options and available distributions prior to requesting a hardship withdrawal.

(Continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance in the previous 12 months, or 50% of their vested account balance. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate as reported in The Wall Street Journal on the first business day of the month, plus 1%. Principal and interest are paid ratably quarterly or more frequently through payroll deductions. Loans made to 401(k) participants are repaid on a regular basis through regular payroll deductions. If a participant falls behind in their loan repayment, they need to bring their loans current within a cure period prescribed by federal regulations. Unless the loan is brought current by the last business day of the second consecutive quarter in which the loan was past due, the loan will be deemed distributed (become taxable income) as of the next business day.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Plan Termination: Although it 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.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Payment of Benefits: Benefits are recorded when paid.

Notes Receivable From Participants: Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 4. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted (GAAP) in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and supplemental schedule. Actual results may differ from these estimates.

(Continued)

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments 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.

NOTE 3 - UNAUDITED INFORMATION-CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income (loss) and interest earned in notes receivable from participants, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan. This certified information has not been audited by independent accountants.

The following fair values of investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	2013	2012
Mutual funds:		
Wells Fargo Advantage Sh Dur Govt Bd A	$ 5,784,593	$ 7,656,702
PIMCO Total Return D	5,056,756*	5,863,310
Templeton Global Bond Adv	6,449,191	6,415,768
Franklin Templeton Emerg Mkt Debt Opp	6,392,775	6,557,970
BlackRock Equity Dividend I	10,422,521	8,463,302
Neuberger Berman Large Cap Disc Gr A	8,349,920	8,067,673
Hancock Horizon Diversified Intl A	13,520,679	12,567,148
ING Mid Cap Opportunities I	5,883,016	4,562,637*
Aberdeen Emerging Markets Instl	7,355,988	8,215,674
Prudential Jennison Natural Resources A	8,659,996	6,803,604

* Fund represents less than 5% of net assets, but is presented for comparative purposes

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $11,816,699, as follows:

Mutual funds	$ 11,670,610
Collective trust	146,089
	$ 11,816,699

The trustee reported that during 2013 the Plan had dividend income and interest income from investments of $325,703 and interest from notes receivable from participant of $187,015.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

> Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
>
> Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
>
> Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

When available, quoted market prices are used to determine fair value and such measurements are classified within Level 1. If market prices are not available, observable market-based inputs are used to calculate fair value, in which case the measurements are classified within Level 2. If quoted or observable market prices are not available, fair value is based upon the Plan's measurements of fair value and such measurements are classified as Level 3. In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value by the plan.

Mutual funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Collective trust: Fair values of shares of collective trusts are based upon the net asset values of the fund reported by the fund managers as of the Plan's financial statements dates and recent transaction prices (Level 2 inputs). The investment objective of the collective trust is to modestly outperform the Standard & Poor's 500 Index in growth markets and significantly outperform the Index during bear markets. The collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

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.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 6,150,855	$ -	$ -	$ 6,150,855
U.S. stock funds- mid cap	10,774,437	-	-	10,774,437
U.S. stock funds- large cap	28,099,870	-	-	28,099,870
Fixed income	17,836,693	-	-	17,836,693
Money market fund	3,654,968	-	-	3,654,968
Life cycle funds	2,453,825	-	-	2,453,825
Natural resources fund	8,659,996	-	-	8,659,996
International equity fund	20,255,166	-	-	20,255,166
Real estate fund	3,402,091	-	-	3,402,091
Collective trust:				
Equity	-	5,038,468	-	5,038,468
Total assets at fair value	$ 101,287,901	$ 5,038,468	$ -	$ 106,326,369

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 4,562,966	$ -	$ -	$ 4,562,966
U.S. stock funds- mid cap	8,441,766	-	-	8,441,766
U.S. stock funds- large cap	24,880,426	-	-	24,880,426
Fixed income	20,942,129	-	-	20,942,129
Money market fund	2,262,146	-	-	2,262,146
Life cycle funds	1,738,430	-	-	1,738,430
Natural resources fund	6,803,604	-	-	6,803,604
International equity fund	19,246,957	-	-	19,246,957
Real estate fund	3,504,257	-	-	3,504,257
Collective trust:				
Equity	-	3,864,905	-	3,864,905
Total assets at fair value	$ 92,382,681	$ 3,864,905	$ -	$ 96,247,586

(Continued)

NOTE 5 - INCOME TAX STATUS

The underlying non-standardized prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with Revenue Procedures 2008-6 and 2005-16, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended from the original prototype document, the plan administrator believes that the Plan is currently being operated in accordance with the Internal Revenue Code

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statements effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain mutual funds held by the Plan are offered through Wells Fargo Advantage Funds, an affiliate of Wells Fargo Bank, N.A., the trustee of the Plan. These investments and the payment of fees to the trustee represent party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions.

NOTE 7 - SUBSEQUENT EVENTS

Management evaluated subsequent events for the Plan through October 13, 2014, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor: American Commercial Lines LLC
Employer Identification Number 52-2106600
Three-Digit Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Collective Trust:				
	Reliance Trust Company	Alpha Sector Premium Fund I	#	$ 5,038,468
Mutual Funds:				
*	Wells Fargo Bank, N.A.	Wells Fargo Advantage Cash Inv Mmkt I	#	3,654,968
*	Wells Fargo Bank, N.A.	Wells Fargo Advantage Sh Dur Govt Bd A	#	5,784,593
	Pacific Investment Management Company LLC	PIMCO Total Return D	#	5,056,756
	Pacific Investment Management Company LLC	PIMCO Unconstrained Bond A	#	982
	BlackRock Advisors LLC	BlackRock Inflation Protected Bond Instl	#	545,171
	Franklin Advisers, Inc.	Templeton Global Bond Adv	#	6,449,191
	Neuberger Berman Management LLC	Neuberger Berman High Income Bond A	#	1,971,441
	Harris Associates L.P.	Oakmark Equity and Income Fund I	#	2,070,209
	First Eagle Investment Management LLC	First Eagle Global Fund Class A	#	383,616
	Franklin Advisers, Inc.	Franklin Templeton Emerg Mkt Debt Opp	#	6,392,775
	BlackRock Advisors LLC	BlackRock Equity Dividend I	#	10,422,521
	Neuberger Berman Management LLC	Neuberger Berman Large Cap Disc Gr A	#	8,349,920
	ING Investments LLC	ING Mid Cap Opportunities I	#	5,883,016
	RidgeWorth Investments	RidgeWorth Mid-Cap Value Equity I	#	4,891,421
	BMO Asset Management Corporation	BMO Small-Cap Growth Y	#	2,395,589
	GRT Capital Partners LLC	GRT Value Adv	#	3,755,266
	Franklin Advisers, Inc.	Franklin International Small Cap Growth	#	341,712
	Horizon Advisers	Hancock Horizon Diversified Intl A	#	13,520,679
	Aberdeen Asset Management Inc.	Aberdeen Emerging Markets Instl	#	7,355,988
	Cohen & Steers Capital Management Inc.	Cohen & Steers Realty Shares Instl	#	3,402,091
	Prudential Investments LLC	Prudential Jennison Natural Resources A	#	8,659,996
				101,287,901
*	Notes Receivable from Participants	4.25% to 8.25% with maturities at various dates through 2023		4,828,104
				$ 111,154,473

* Denotes party-in-interest.
# Investment is participant-directed therefore historical cost is not required.

See Independent Auditor's Report.

AMERICAN COMMERCIAL LINES LLC
401(K) PLAN

December 31, 2013 and 2012

FINANCIAL STATEMENTS

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
Jeffersonville, Indiana

FINANCIAL STATEMENTS
December 31, 2013 and 2012

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Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

The Investment Committee
American Commercial Lines LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the American Commercial Lines LLC 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 Note 3, which was certified by Wells Fargo Bank, N.A., 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 investments transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

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.

Crowe Horwath LLP

Crowe Horwath LLP

Indianapolis, Indiana
October 13, 2014

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value (Note 3)	$ 106,326,369	$ 96,247,586
Receivables		
Employer contributions	85,394	80,580
Employee contributions	163,477	149,540
Notes receivable from participants (Note 3)	4,828,104	4,441,580
Total receivables	5,076,975	4,671,700
Total assets and net assets, reflecting all investments at fair value	111,403,344	100,919,286
Net assets available for benefits	$ 111,403,344	$ 100,919,286

See accompanying notes to financial statements.

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2013

Additions:	
Investment income (Note 3):	
Dividends	$ 325,703
Net appreciation in fair value of investments	11,816,699
	12,142,402
Interest income on notes receivable from participants (Note 3)	187,015
Contributions:	
Employer	3,716,424
Participants	6,775,002
Rollovers	242,577
	10,734,003
Total additions	23,063,420
Deductions:	
Benefits paid to participants	12,262,753
Administrative expenses	316,609
Total deductions	12,579,362
Net increase	10,484,058
Net assets available for benefits:	
Beginning of year	100,919,286
End of year	$ 111,403,344

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the American Commercial Lines LLC 401(k) Plan (the Plan) provides only general information. For a more comprehensive description of the Plan's provisions, participants should refer to the Summary Plan Description which is available from the ACL Benefits Department.

General: The Plan is a defined contribution plan covering full-time employees of American Commercial Lines LLC and affiliated other subsidiaries of ACL's parent (collectively, the Company or the Employer) who have completed 30 days of service (90 days for hourly bargained employees of Jeffboat LLC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Participant Contributions: Eligible participants may elect to contribute 1% to 50% of their compensation, as defined by the Plan. Participant contributions are made on a pretax basis or on an after tax basis (Roth contributions) within the limits imposed by the Internal Revenue Code (the Code). Participants over age 50 are eligible to make catch-up contributions. Participants may also contribute rollovers representing distributions from other qualified plans.

Employer Contributions: Each payroll period, the Company makes matching contributions of 100% of participant contributions that do not exceed 3% of compensation and 50% of participant contributions that exceed 3% but do not exceed 5% of compensation. The Company may, at its discretion, make additional contributions to the Plan to eligible groups. Contributions are subject to certain limitations.

Employees covered under the United Mine Workers labor agreement do not receive an Employer match on their contributions.

Participant Accounts: Each participant's account is credited with the participant's contributions, an allocation of Company contributions and Plan earnings and is charged with his or her withdrawals and an allocation of administrative expenses. Allocations are based on participant contributions, eligible compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions to any of the various investment fund options offered under the Plan. Participants may change their investment options at any time. Company contributions are allocated based on the participants' investment elections.

Vesting: Participants are immediately vested in all contributions to their participant account plus actual earnings thereon.

Payment of Benefits: Upon termination of service, a participant (or their beneficiary upon the death of the participant) is eligible to receive an amount equal to the value of the participant's vested interest in his or her account. Benefit amounts under $1,000 are automatically distributed to participants as a lump sum.

In-service withdrawals are available in certain limited circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. Hardship withdrawals are strictly regulated by the Internal Revenue Service (IRS) and a participant must exhaust all available loan options and available distributions prior to requesting a hardship withdrawal.

(Continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance in the previous 12 months, or 50% of their vested account balance. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate as reported in The Wall Street Journal on the first business day of the month, plus 1%. Principal and interest are paid ratably quarterly or more frequently through payroll deductions. Loans made to 401(k) participants are repaid on a regular basis through regular payroll deductions. If a participant falls behind in their loan repayment, they need to bring their loans current within a cure period prescribed by federal regulations. Unless the loan is brought current by the last business day of the second consecutive quarter in which the loan was past due, the loan will be deemed distributed (become taxable income) as of the next business day.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Plan Termination: Although it 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.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Payment of Benefits: Benefits are recorded when paid.

Notes Receivable From Participants: Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 4. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted (GAAP) in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and supplemental schedule. Actual results may differ from these estimates.

(Continued)

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments 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.

NOTE 3 - UNAUDITED INFORMATION-CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICPANTS

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	2013	2012
Mutual funds:		
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* Fund represents less than 5% of net assets, but is presented for comparative purposes

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $11,816,699, as follows:

Mutual funds	$ 11,670,610
Collective trust	146,089
	$ 11,816,699

The trustee reported that during 2013 the Plan had dividend income and interest income from investments of $325,703 and interest from notes receivable from participant of $187,015.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

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Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value by the plan.

Mutual funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Collective trust: Fair values of shares of collective trusts are based upon the net asset values of the fund reported by the fund managers as of the Plan's financial statements dates and recent transaction prices (Level 2 inputs). The investment objective of the collective trust is to modestly outperform the Standard & Poor's 500 Index in growth markets and significantly outperform the Index during bear markets. The collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

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.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 6,150,855	$ -	$ -	$ 6,150,855
U.S. stock funds- mid cap	10,774,437	-	-	10,774,437
U.S. stock funds- large cap	28,099,870	-	-	28,099,870
Fixed income	17,836,693	-	-	17,836,693
Money market fund	3,654,968	-	-	3,654,968
Life cycle funds	2,453,825	-	-	2,453,825
Natural resources fund	8,659,996	-	-	8,659,996
International equity fund	20,255,166	-	-	20,255,166
Real estate fund	3,402,091	-	-	3,402,091
Collective trust:				
Equity	-	5,038,468	-	5,038,468
Total assets at fair value	$ 101,287,901	$ 5,038,468	$ -	$ 106,326,369

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 4,562,966	$ -	$ -	$ 4,562,966
U.S. stock funds- mid cap	8,441,766	-	-	8,441,766
U.S. stock funds- large cap	24,880,426	-	-	24,880,426
Fixed income	20,942,129	-	-	20,942,129
Money market fund	2,262,146	-	-	2,262,146
Life cycle funds	1,738,430	-	-	1,738,430
Natural resources fund	6,803,604	-	-	6,803,604
International equity fund	19,246,957	-	-	19,246,957
Real estate fund	3,504,257	-	-	3,504,257
Collective trust:				
Equity	-	3,864,905	-	3,864,905
Total assets at fair value	$ 92,382,681	$ 3,864,905	$ -	$ 96,247,586

(Continued)

NOTE 5 - INCOME TAX STATUS

The underlying non-standardized prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with Revenue Procedures 2008-6 and 2005-16, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended from the original prototype document, the plan administrator believes that the Plan is currently being operated in accordance with the Internal Revenue Code

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statements effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain mutual funds held by the Plan are offered through Wells Fargo Advantage Funds, an affiliate of Wells Fargo Bank, N.A., the trustee of the Plan. These investments and the payment of fees to the trustee represent party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions.

NOTE 7 - SUBSEQUENT EVENTS

Management evaluated subsequent events for the Plan through October 13, 2014, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor: American Commercial Lines LLC
Employer Identification Number 52-2106600
Three-Digit Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Collective Trust:				
	Reliance Trust Company	Alpha Sector Premium Fund I	#	$ 5,038,468
Mutual Funds:				
*	Wells Fargo Bank, N.A.	Wells Fargo Advantage Cash Inv Mmkt I	#	3,654,968
*	Wells Fargo Bank, N.A.	Wells Fargo Advantage Sh Dur Govt Bd A	#	5,784,593
	Pacific Investment Management Company LLC	PIMCO Total Return D	#	5,056,756
	Pacific Investment Management Company LLC	PIMCO Unconstrained Bond A	#	982
	BlackRock Advisors LLC	BlackRock Inflation Protected Bond Instl	#	545,171
	Franklin Advisers, Inc.	Templeton Global Bond Adv	#	6,449,191
	Neuberger Berman Management LLC	Neuberger Berman High Income Bond A	#	1,971,441
	Harris Associates L.P.	Oakmark Equity and Income Fund I	#	2,070,209
	First Eagle Investment Management LLC	First Eagle Global Fund Class A	#	383,616
	Franklin Advisers, Inc.	Franklin Templeton Emerg Mkt Debt Opp	#	6,392,775
	BlackRock Advisors LLC	BlackRock Equity Dividend I	#	10,422,521
	Neuberger Berman Management LLC	Neuberger Berman Large Cap Disc Gr A	#	8,349,920
	ING Investments LLC	ING Mid Cap Opportunities I	#	5,883,016
	RidgeWorth Investments	RidgeWorth Mid-Cap Value Equity I	#	4,891,421
	BMO Asset Management Corporation	BMO Small-Cap Growth Y	#	2,395,589
	GRT Capital Partners LLC	GRT Value Adv	#	3,755,266
	Franklin Advisers, Inc.	Franklin International Small Cap Growth	#	341,712
	Horizon Advisers	Hancock Horizon Diversified Intl A	#	13,520,679
	Aberdeen Asset Management Inc.	Aberdeen Emerging Markets Instl	#	7,355,988
	Cohen & Steers Capital Management Inc.	Cohen & Steers Realty Shares Instl	#	3,402,091
	Prudential Investments LLC	Prudential Jennison Natural Resources A	#	8,659,996
				101,287,901
*	Notes Receivable from Participants	4.25% to 8.25% with maturities at various dates through 2023		4,828,104
				$ 111,154,473

* Denotes party-in-interest.
# Investment is participant-directed therefore historical cost is not required.

See Independent Auditor's Report.

AMERICAN COMMERCIAL LINES LLC
401(K) PLAN

December 31, 2013 and 2012

FINANCIAL STATEMENTS

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
Jeffersonville, Indiana

FINANCIAL STATEMENTS
December 31, 2013 and 2012

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Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

The Investment Committee
American Commercial Lines LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the American Commercial Lines LLC 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 Note 3, which was certified by Wells Fargo Bank, N.A., 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 investments transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

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.

Crowe Horwath LLP

Crowe Horwath LLP

Indianapolis, Indiana
October 13, 2014

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value (Note 3)	$ 106,326,369	$ 96,247,586
Receivables		
Employer contributions	85,394	80,580
Employee contributions	163,477	149,540
Notes receivable from participants (Note 3)	4,828,104	4,441,580
Total receivables	5,076,975	4,671,700
Total assets and net assets, reflecting all investments at fair value	111,403,344	100,919,286
Net assets available for benefits	$ 111,403,344	$ 100,919,286

See accompanying notes to financial statements.

AMERICAN COMMERCIAL LINES LLC 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2013

Additions:	
Investment income (Note 3):	
Dividends	$ 325,703
Net appreciation in fair value of investments	11,816,699
	12,142,402
Interest income on notes receivable from participants (Note 3)	187,015
Contributions:	
Employer	3,716,424
Participants	6,775,002
Rollovers	242,577
	10,734,003
Total additions	23,063,420
Deductions:	
Benefits paid to participants	12,262,753
Administrative expenses	316,609
Total deductions	12,579,362
Net increase	10,484,058
Net assets available for benefits:	
Beginning of year	100,919,286
End of year	$ 111,403,344

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the American Commercial Lines LLC 401(k) Plan (the Plan) provides only general information. For a more comprehensive description of the Plan's provisions, participants should refer to the Summary Plan Description which is available from the ACL Benefits Department.

General: The Plan is a defined contribution plan covering full-time employees of American Commercial Lines LLC and affiliated other subsidiaries of ACL's parent (collectively, the Company or the Employer) who have completed 30 days of service (90 days for hourly bargained employees of Jeffboat LLC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Participant Contributions: Eligible participants may elect to contribute 1% to 50% of their compensation, as defined by the Plan. Participant contributions are made on a pretax basis or on an after tax basis (Roth contributions) within the limits imposed by the Internal Revenue Code (the Code). Participants over age 50 are eligible to make catch-up contributions. Participants may also contribute rollovers representing distributions from other qualified plans.

Employer Contributions: Each payroll period, the Company makes matching contributions of 100% of participant contributions that do not exceed 3% of compensation and 50% of participant contributions that exceed 3% but do not exceed 5% of compensation. The Company may, at its discretion, make additional contributions to the Plan to eligible groups. Contributions are subject to certain limitations.

Employees covered under the United Mine Workers labor agreement do not receive an Employer match on their contributions.

Participant Accounts: Each participant's account is credited with the participant's contributions, an allocation of Company contributions and Plan earnings and is charged with his or her withdrawals and an allocation of administrative expenses. Allocations are based on participant contributions, eligible compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions to any of the various investment fund options offered under the Plan. Participants may change their investment options at any time. Company contributions are allocated based on the participants' investment elections.

Vesting: Participants are immediately vested in all contributions to their participant account plus actual earnings thereon.

Payment of Benefits: Upon termination of service, a participant (or their beneficiary upon the death of the participant) is eligible to receive an amount equal to the value of the participant's vested interest in his or her account. Benefit amounts under $1,000 are automatically distributed to participants as a lump sum.

In-service withdrawals are available in certain limited circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. Hardship withdrawals are strictly regulated by the Internal Revenue Service (IRS) and a participant must exhaust all available loan options and available distributions prior to requesting a hardship withdrawal.

(Continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000, reduced by the highest outstanding loan balance in the previous 12 months, or 50% of their vested account balance. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate as reported in The Wall Street Journal on the first business day of the month, plus 1%. Principal and interest are paid ratably quarterly or more frequently through payroll deductions. Loans made to 401(k) participants are repaid on a regular basis through regular payroll deductions. If a participant falls behind in their loan repayment, they need to bring their loans current within a cure period prescribed by federal regulations. Unless the loan is brought current by the last business day of the second consecutive quarter in which the loan was past due, the loan will be deemed distributed (become taxable income) as of the next business day.

Administrative and Investment Management Expenses: Loan origination fees associated with notes receivable from participants and the Plan's record keeping and trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Plan Termination: Although it 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.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Payment of Benefits: Benefits are recorded when paid.

Notes Receivable From Participants: Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 4. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted (GAAP) in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements, accompanying notes and supplemental schedule. Actual results may differ from these estimates.

(Continued)

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan holds various investments. Investments are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments 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.

NOTE 3 - UNAUDITED INFORMATION-CERTIFIED INVESTMENTS AND NOTES RECEIVABLE FROM PARTICPANTS

Substantially all information pertaining to the Plan's investments and notes receivable from participants included in the financial statements, including the associated investment income (loss) and interest earned in notes receivable from participants, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan. This certified information has not been audited by independent accountants.

The following fair values of investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	2013	2012
Mutual funds:		
Wells Fargo Advantage Sh Dur Govt Bd A	$ 5,784,593	$ 7,656,702
PIMCO Total Return D	5,056,756*	5,863,310
Templeton Global Bond Adv	6,449,191	6,415,768
Franklin Templeton Emerg Mkt Debt Opp	6,392,775	6,557,970
BlackRock Equity Dividend I	10,422,521	8,463,302
Neuberger Berman Large Cap Disc Gr A	8,349,920	8,067,673
Hancock Horizon Diversified Intl A	13,520,679	12,567,148
ING Mid Cap Opportunities I	5,883,016	4,562,637*
Aberdeen Emerging Markets Instl	7,355,988	8,215,674
Prudential Jennison Natural Resources A	8,659,996	6,803,604

* Fund represents less than 5% of net assets, but is presented for comparative purposes

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $11,816,699, as follows:

Mutual funds	$ 11,670,610
Collective trust	146,089
	$ 11,816,699

The trustee reported that during 2013 the Plan had dividend income and interest income from investments of $325,703 and interest from notes receivable from participant of $187,015.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

> Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
>
> Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
>
> Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

When available, quoted market prices are used to determine fair value and such measurements are classified within Level 1. If market prices are not available, observable market-based inputs are used to calculate fair value, in which case the measurements are classified within Level 2. If quoted or observable market prices are not available, fair value is based upon the Plan's measurements of fair value and such measurements are classified as Level 3. In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value by the plan.

Mutual funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Collective trust: Fair values of shares of collective trusts are based upon the net asset values of the fund reported by the fund managers as of the Plan's financial statements dates and recent transaction prices (Level 2 inputs). The investment objective of the collective trust is to modestly outperform the Standard & Poor's 500 Index in growth markets and significantly outperform the Index during bear markets. The collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

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.

(Continued)

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 6,150,855	$ -	$ -	$ 6,150,855
U.S. stock funds- mid cap	10,774,437	-	-	10,774,437
U.S. stock funds- large cap	28,099,870	-	-	28,099,870
Fixed income	17,836,693	-	-	17,836,693
Money market fund	3,654,968	-	-	3,654,968
Life cycle funds	2,453,825	-	-	2,453,825
Natural resources fund	8,659,996	-	-	8,659,996
International equity fund	20,255,166	-	-	20,255,166
Real estate fund	3,402,091	-	-	3,402,091
Collective trust:				
Equity	-	5,038,468	-	5,038,468
Total assets at fair value	$ 101,287,901	$ 5,038,468	$ -	$ 106,326,369

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual funds:				
U.S. stock funds- small cap	$ 4,562,966	$ -	$ -	$ 4,562,966
U.S. stock funds- mid cap	8,441,766	-	-	8,441,766
U.S. stock funds- large cap	24,880,426	-	-	24,880,426
Fixed income	20,942,129	-	-	20,942,129
Money market fund	2,262,146	-	-	2,262,146
Life cycle funds	1,738,430	-	-	1,738,430
Natural resources fund	6,803,604	-	-	6,803,604
International equity fund	19,246,957	-	-	19,246,957
Real estate fund	3,504,257	-	-	3,504,257
Collective trust:				
Equity	-	3,864,905	-	3,864,905
Total assets at fair value	$ 92,382,681	$ 3,864,905	$ -	$ 96,247,586

(Continued)

NOTE 5 - INCOME TAX STATUS

The underlying non-standardized prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with Revenue Procedures 2008-6 and 2005-16, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended from the original prototype document, the plan administrator believes that the Plan is currently being operated in accordance with the Internal Revenue Code

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December 31, 2013

Name of Plan Sponsor: American Commercial Lines LLC
Employer Identification Number 52-2106600
Three-Digit Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Collective Trust:				
	Reliance Trust Company	Alpha Sector Premium Fund I	#	$ 5,038,468
Mutual Funds:				
*	Wells Fargo Bank, N.A.	Wells Fargo Advantage Cash Inv Mmkt I	#	3,654,968
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