

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                          |                                                                                                                                                                                                                                             |                                                                                           |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                          |                                                                                                                                                                                                                                             |                                                                                           |
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u> |                                                                                                          |                                                                                                                                                                                                                                             |                                                                                           |
| <b>A</b>                                                                                                 | This return/report is for:                                                                               | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)               |                                                                                           |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____ |                                                                                                                                                                                                                                             |                                                                                           |
| <b>B</b>                                                                                                 | This return/report is:                                                                                   | <input type="checkbox"/> the first return/report<br><input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report<br><input type="checkbox"/> a short plan year return/report (less than 12 months) |                                                                                           |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. . . . . <input checked="" type="checkbox"/>    |                                                                                                                                                                                                                                             |                                                                                           |
| <b>D</b>                                                                                                 | Check box if filing under:                                                                               | <input checked="" type="checkbox"/> Form 5558<br><input type="checkbox"/> special extension (enter description)                                                                                                                             | <input type="checkbox"/> automatic extension<br><input type="checkbox"/> the DFVC program |

|                |                                                                                                                                                                                                                                                                                                                                                                         |           |                                                           |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                          |           |                                                           |
| <b>1a</b>      | Name of plan<br><u>AMERICAN COMMERCIAL BARGE LINE LLC 401(K) PLAN</u>                                                                                                                                                                                                                                                                                                   | <b>1b</b> | Three-digit plan number (PN) ► <u>001</u>                 |
|                |                                                                                                                                                                                                                                                                                                                                                                         | <b>1c</b> | Effective date of plan<br><u>04/01/1988</u>               |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>AMERICAN COMMERCIAL BARGE LINE LLC</u><br><br><u>1701 E. MARKET STREET</u><br><u>JEFFERSONVILLE, IN 47130</u> | <b>2b</b> | Employer Identification Number (EIN)<br><u>52-2106600</u> |
|                |                                                                                                                                                                                                                                                                                                                                                                         | <b>2c</b> | Plan Sponsor's telephone number<br><u>812-288-0503</u>    |
|                |                                                                                                                                                                                                                                                                                                                                                                         | <b>2d</b> | Business code (see instructions)<br><u>483000</u>         |

**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.

|                                                                                                 |                                                   |            |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | 10/16/2017 | KATHY WATSON                                                 |
|                                                                                                 | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | 10/16/2017 | RICH BRUNS                                                   |
|                                                                                                 | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                   |            |                                                              |
|                                                                                                 | 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) |                                                   |            | Preparer's telephone number                                  |
|                                                                                                 |                                                   |            |                                                              |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>4b</b> EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3938 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3423 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3333 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 532  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3865 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 19   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3884 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3123 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D 3B                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |      |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |      |

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                               |                                                                                                                                                                                                                |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>2016</b>                                    |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2016 or fiscal plan year beginning **01/01/2016** and ending **12/31/2016**

|                                                                                                     |                                                             |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>AMERICAN COMMERCIAL BARGE LINE LLC 401(K) PLAN                             | <b>B</b> Three-digit plan number (PN) ▶ <b>001</b>          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>AMERICAN COMMERCIAL BARGE LINE LLC | <b>D</b> Employer Identification Number (EIN)<br>52-2106600 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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)..... ☒ 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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br>JOHN HANCOCK |
|-----------------------------------------------------------------------------------------------------------------------------------|

04-3483032

|                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br>FRANKLIN TEMPLETON INVESTMENTS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|

94-3167260

|                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br>VOYA INVESTMENTS MANAGEMENT |
|--------------------------------------------------------------------------------------------------------------------------------------------------|

95-4516049

|                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br>BLACKROCK |
|--------------------------------------------------------------------------------------------------------------------------------|

04-6171663

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

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OAKMARK

04-3276558

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

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FIRST EAGLE

13-3392291

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

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RIDGEWORTH

58-1604573

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

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COHEN &amp; STEERS

14-1904657

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

---

NEUBERGER BERMAN

13-5521910

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

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COLUMBIA

93-0577450

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

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ABERDEEN FUNDS

51-0368279

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

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BMO

39-6043182

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

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T. ROWE

52-2264646

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

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UNDISCOVERED MANAGERS

13-2624428

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

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PARNASSUS

94-6579180

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

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LOOMIS SAYLES

04-3200030

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

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METROPOLITAN WEST FUNDS

95-4597302

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

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AMERICAN FUNDS

95-1411037

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

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PRUDENTIAL

22-3703799

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

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**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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 21 37 49<br>50 60 62 64    | SERVICE PROVIDER                                                                                         | 217884                                                                        | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

SHEPHERD KAPLAN

83-0368477

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 50 51                         | SERVICE PROVIDER                                                                                         | 163924                                                                        | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

CROWE HORWATH

35-0921680

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 50 51                         | SERVICE PROVIDER                                                                                         | 15966                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2016</div><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

|                                                                                                                   |                                                                            |            |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>AMERICAN COMMERCIAL BARGE LINE LLC 401(K) PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>001</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>AMERICAN COMMERCIAL BARGE LINE LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>52-2106600</u>         |            |

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

|                                                                                            |                               |                                                                                                                                                       |
|--------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WF/BBLACKROCK INTL EQ INDEX CIT</u>      |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK</u>                  |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>52-2265229-001</u>                                                      | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>3832619</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WF/BLACKROCK S&amp;P MIDCAP INDEX</u>    |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK</u>                  |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>52-2265235-001</u>                                                      | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>665911</u></span>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WF/BLACKROCK S&amp;P 500 INDEX CIT N</u> |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK</u>                  |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>94-3224211-001</u>                                                      | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>6733056</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WF/BLACKROCK US AGG BOND INDEX CIT</u>   |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK</u>                  |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>20-5699010-001</u>                                                      | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>4447403</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>ALPHA SECTOR ROTATION PREMIUM COLL</u>   |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>F-SQUARED INVESTMENTS</u>             |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>58-1428634-018</u>                                                      | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>0</u></span>       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                             |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a):                                          |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN                                                                            | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                                                   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                             |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a):                                          |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN                                                                            | <b>d</b> Entity code          | <b>e</b> 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

|                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Internal Revenue Service</small><br><small>Department of Labor</small><br><small>Employee Benefits Security Administration</small><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                            |                                                                    |            |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>   |                                                                    |            |
| <b>A</b> Name of plan<br><u>AMERICAN COMMERCIAL BARGE LINE LLC 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ►                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>AMERICAN COMMERCIAL BARGE LINE LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>52-2106600</u> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    | 5124466               | 9286445         |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 189388                | 15678989        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 105055788             | 161024909       |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 110369642             | 185990343       |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 110369642 | 185990343 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 6706350    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 12362328   |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 1123715    |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 20192393  |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 388887     |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 388887    |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 463674     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 463674    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 2109802   |
| (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) |            | 17409976  |
| c Other income.....                                                                            | 2c     |            | 2556      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 40567288  |

**Expenses**

|                                                                                      |       |          |          |
|--------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                  |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 32141108 |          |
| (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) |          | 32141108 |
| f Corrective distributions (see instructions) .....                                  | 2f    |          |          |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |          | 17054    |
| 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) | 406132   |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |          | 406132   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |          | 32564294 |

**Net Income and Reconciliation**

|                                                          |       |  |          |
|----------------------------------------------------------|-------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 8002994  |
| l Transfers of assets:                                   |       |  |          |
| (1) To this plan.....                                    | 2l(1) |  | 67617707 |
| (2) From this plan.....                                  | 2l(2) |  | 0        |

**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) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ 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:

**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.).....

**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.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               |           | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|--------|
| <b>c</b> 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.) .....                                          | <b>4c</b> |     | X  |        |
| <b>d</b> 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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....                                                    | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....                                          | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | <b>4i</b> | X   |    |        |
| <b>j</b> 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.) ..... | <b>4j</b> |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> | X   |    |        |
| <b>n</b> 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. ....                                      | <b>4n</b> | X   |    |        |
| <b>o</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <b>4o</b> |     |    |        |

**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  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year ..... (See instructions.)

## Part V Trust Information

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

|                                                                                                            |                                                                    |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>AMERICAN COMMERCIAL BARGE LINE LLC 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>AMERICAN COMMERCIAL BARGE LINE LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>52-2106600</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                             | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>41-6257133</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                   | <b>3</b> |          |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                              |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016  
v. 160205

**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)<br><b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%<br><b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more<br><b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____ |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                             |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? If "No," skip b .....                                                                                                                                                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>20b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....                                                        | <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A |
| <b>21a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....                                                                            | <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A                                                         |
| <b>21b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>22a</b> If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter   /   /   and the serial number   .      |                                                                                                                                                                                   |
| <b>22b</b> If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter   /   /   .                                     |                                                                                                                                                                                   |

**AMERICAN COMMERCIAL BARGE LINE LLC**  
**401(k) PLAN**

**FINANCIAL STATEMENTS**  
December 31, 2016 and 2015

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
Jeffersonville, Indiana

FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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## INDEPENDENT AUDITOR'S REPORT

The Investment Committee  
American Commercial Barge Line LLC 401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the American Commercial Barge Line LLC 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, 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 audits 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, 2016 and 2015 and for the year ended December 31, 2016 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.

---

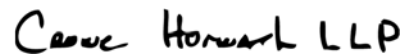
(Continued)

**Other Matter**

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2016 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, slightly stylized font.

Crowe Horwath LLP

Indianapolis, Indiana  
October 13, 2017

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2016 and 2015

---

|                                             | <u>2016</u>           | <u>2015</u>           |
|---------------------------------------------|-----------------------|-----------------------|
| <b>Assets</b>                               |                       |                       |
| Investments, at fair value (Note 3)         | \$ 176,703,898        | \$ 105,245,176        |
| Receivables                                 |                       |                       |
| Employer contributions                      | -                     | 100,597               |
| Participant contributions                   | -                     | 193,184               |
| Notes receivable from participants (Note 3) | <u>9,387,930</u>      | <u>5,208,897</u>      |
| Total receivables                           | <u>9,387,930</u>      | <u>5,502,678</u>      |
| Total assets and net assets                 | <u>186,091,828</u>    | <u>110,747,854</u>    |
| <b>Net assets available for benefits</b>    | <u>\$ 186,091,828</u> | <u>\$ 110,747,854</u> |

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See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year ended December 31, 2016

---

**Additions:**

|                                                                |                |
|----------------------------------------------------------------|----------------|
| Investment income (Note 3):                                    |                |
| Net appreciation in fair value of investments                  | \$ 19,558,316  |
| Dividends                                                      | 465,042        |
| Interest income on notes receivable from participants (Note 3) | <u>388,887</u> |
| Total investment income                                        | 20,412,245     |

Contributions:

|              |                   |
|--------------|-------------------|
| Employer     | 6,605,753         |
| Participants | 12,169,144        |
| Rollovers    | <u>1,123,715</u>  |
|              | <u>19,898,612</u> |

Total additions 40,310,857

**Deductions:**

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 32,141,108        |
| Administrative expenses       | <u>443,482</u>    |
| Total deductions              | <u>32,584,590</u> |

Net Increase prior to transfer 7,726,267

Plan merger (Note 1) 67,617,707

**Net assets available for benefits:**

|                   |                       |
|-------------------|-----------------------|
| Beginning of year | <u>110,747,854</u>    |
| End of year       | <u>\$ 186,091,828</u> |

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See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

---

**NOTE 1 - DESCRIPTION OF PLAN**

The following description of the American Commercial Barge Line 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 ACBL Benefits Department.

General: The Plan is a defined contribution plan covering full-time employees of American Commercial Barge Line LLC ("ACBL") and affiliated other subsidiaries of ACBL'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). In November 2015, ACBL acquired AEP River Operations ("AEPRO"), a subsidiary of American Electric Power Company, Inc.. Effective February 16, 2016 assets and notes receivables of AEPRO participants that participated in the American Electric Power System Retirement Savings Plan were merged into the Plan.

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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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, 2016 or 2015. 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 PARTICIPANTS**

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.

**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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 4 - FAIR VALUE MEASUREMENTS** (Continued)

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. 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2016:

|                   | Assets at Fair Value as of December 31, 2016           |                                            |                                                    |                       |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|-----------------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total                 |
| Mutual funds      | \$ 161,024,908                                         | \$ -                                       | \$ -                                               | \$ 161,024,908        |
| Collective trust* |                                                        | -                                          | -                                                  | 15,678,990            |
| Total             | <u>\$ 161,024,908</u>                                  | <u>\$ -</u>                                | <u>\$ -</u>                                        | <u>\$ 176,703,898</u> |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

**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, 2015:

|                   | Assets at Fair Value as of December 31, 2015           |                                            |                                                    | <u>Total</u>          |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|-----------------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |                       |
| Mutual funds      | \$ 105,055,787                                         | \$ -                                       | \$ -                                               | \$ 105,055,787        |
| Collective trust* | -                                                      | -                                          | -                                                  | 189,389               |
| Total             | <u>\$ 105,055,787</u>                                  | <u>\$ -</u>                                | <u>\$ -</u>                                        | <u>\$ 105,245,176</u> |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

**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, 2014, 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, 2016 and 2015, 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 2013.

(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015, to the Form 5500:

|                                                                | <u>2016</u>           | <u>2015</u>           |
|----------------------------------------------------------------|-----------------------|-----------------------|
| Net assets available for benefits per the financial statements | \$ 186,091,828        | \$ 110,747,854        |
| Less: Deemed distributions of participant notes receivable     | (101,485)             | (84,431)              |
| Less: Current year contribution accruals                       | <u>-</u>              | <u>(293,781)</u>      |
| Net assets per the Form 5500                                   | <u>\$ 185,990,343</u> | <u>\$ 110,369,642</u> |

The following is a reconciliation of the change in net assets available for benefits for the year ended December 31, 2016, per the financial statements to the net income reported in the 2016 Form 5500:

|                                                                            |                     |
|----------------------------------------------------------------------------|---------------------|
| Increase in net assets available for benefits per the financial statements | \$ 7,726,267        |
| Less: Change in deemed distributions of participant notes receivable       | (17,054)            |
| Plus: Change in contribution accruals                                      | <u>293,781</u>      |
| Net income per the Form 5500                                               | <u>\$ 8,002,994</u> |

**NOTE 8 - SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through October 13, 2017, the date the financial statements were available to be issued.

## **SUPPLEMENTAL SCHEDULE**

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2016

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

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c)<br>Description of Investment Including Maturity Date<br>Rate of Interest, Collateral, Par or Maturity Value | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     |                                                                 | <b>Collective Trust:</b>                                                                                        |             |                         |
|     | BlackRock Advisors LLC                                          | Blackrock Intl EQ Index CIT N                                                                                   | #           | \$ 3,832,619            |
|     | BlackRock Advisors LLC                                          | Blackrock S&P Midcap Index CIT N                                                                                | #           | 665,911                 |
|     | BlackRock Advisors LLC                                          | Blackrock S&P 500 Index CIT N                                                                                   | #           | 6,733,056               |
|     | BlackRock Advisors LLC                                          | Blackrock US AGG Bond Index CIT N                                                                               | #           | 4,447,404               |
|     |                                                                 |                                                                                                                 |             | <u>15,678,990</u>       |
|     |                                                                 | <b>Mutual Funds:</b>                                                                                            |             |                         |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Cash Inv Mmkt I                                                                           | #           | 11,445,318              |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Short Duration<br>Government Bond Fund A                                                  | #           | 5,418,361               |
|     | BlackRock Advisors LLC                                          | BlackRock Inflation Protected Bond Institutional                                                                | #           | 800,015                 |
|     | Franklin Templeton Institutional, LLC                           | Templeton Global Bond Advantage                                                                                 | #           | 9,759,368               |
|     | Neuberger Berman Management LLC                                 | Neuberger Berman High Income Bond A                                                                             | #           | 561,408                 |
|     | First Eagle Investment<br>Management LLC                        | First Eagle Global Fund Class A                                                                                 | #           | 655,946                 |
|     | Franklin Templeton Institutional, LLC                           | Franklin Templeton Emerging Market Debt                                                                         | #           | 10,223,163              |
|     | BlackRock Advisors LLC                                          | BlackRock Strategic Income Opp. Port CL INVA                                                                    | #           | 7,404,279               |
|     | Voya Investments LLC                                            | Voya Mid Cap Opportunities I                                                                                    | #           | 7,735,449               |
|     | RidgeWorth Investments                                          | RidgeWorth Mid-Cap Value Equity I                                                                               | #           | 8,059,238               |
|     | T. Rowe Price                                                   | QM Small Cap Growth                                                                                             | #           | 2,211,742               |
|     | Franklin Advisers, Inc.                                         | Franklin International Small Cap Growth                                                                         | #           | 576,119                 |
|     | Natixis Global Asset Management                                 | Natixis Loomis Sayles Growth-A                                                                                  | #           | 8,240,259               |
|     | Oakmark Funds                                                   | Oakmark Equity and Income Fund I                                                                                | #           | 2,389,444               |
|     | Aberdeen Asset Management Inc.                                  | Aberdeen Emerging Markets Institutional                                                                         | #           | 10,925,474              |
|     | American Funds                                                  | American Europac Growth Fund Class R4                                                                           | #           | 17,175,980              |
|     | Columbia Management<br>Investment Advisers, LLC.                | Columbia SmallCap Index – R5                                                                                    | #           | 2,548,449               |
|     | John Hancock Funds, LLC                                         | John Hancock Disciplined Value Fund Class R5                                                                    | #           | 9,940,508               |
|     | Parnassus Investments                                           | Parnassus Core Equity INV                                                                                       | #           | 18,083,771              |
|     | J.P. Morgan Investment<br>Management, Inc.                      | Undiscovered Managers Behavioral Value CL I                                                                     | #           | 4,729,599               |
|     | Metropolitan West Asset<br>Management, LLC                      | MET West Total Return Class M                                                                                   | #           | 2,638,314               |
|     | Cohen & Steers Capital<br>Management Inc.                       | Cohen & Steers Realty Shares Institutional                                                                      | #           | 5,013,930               |
|     | Prudential Investments LLC                                      | Prudential Jennison Natural Resources A                                                                         | #           | 14,488,774              |
|     |                                                                 |                                                                                                                 |             | <u>161,024,908</u>      |
| *   | Notes Receivable from Participants                              | 4.25% to 6.00% with maturities<br>at various dates through 2026                                                 |             | 9,387,930               |
|     |                                                                 |                                                                                                                 |             | <u>\$ 186,091,828</u>   |

\* Denotes party-in-interest.

# Investment is participant-directed therefore historical cost is not required.

See Independent Auditor's Report.

**AMERICAN COMMERCIAL BARGE LINE LLC**  
**401(k) PLAN**

**FINANCIAL STATEMENTS**  
December 31, 2016 and 2015

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
Jeffersonville, Indiana

FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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## INDEPENDENT AUDITOR'S REPORT

The Investment Committee  
American Commercial Barge Line LLC 401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the American Commercial Barge Line LLC 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, 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 audits 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, 2016 and 2015 and for the year ended December 31, 2016 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.

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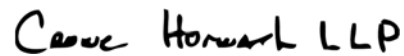
(Continued)

**Other Matter**

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2016 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, slightly stylized font.

Crowe Horwath LLP

Indianapolis, Indiana  
October 13, 2017

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2016 and 2015

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|                                             | <u>2016</u>           | <u>2015</u>           |
|---------------------------------------------|-----------------------|-----------------------|
| <b>Assets</b>                               |                       |                       |
| Investments, at fair value (Note 3)         | \$ 176,703,898        | \$ 105,245,176        |
| Receivables                                 |                       |                       |
| Employer contributions                      | -                     | 100,597               |
| Participant contributions                   | -                     | 193,184               |
| Notes receivable from participants (Note 3) | <u>9,387,930</u>      | <u>5,208,897</u>      |
| Total receivables                           | <u>9,387,930</u>      | <u>5,502,678</u>      |
| Total assets and net assets                 | <u>186,091,828</u>    | <u>110,747,854</u>    |
| <b>Net assets available for benefits</b>    | <u>\$ 186,091,828</u> | <u>\$ 110,747,854</u> |

---

See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year ended December 31, 2016

---

**Additions:**

|                                                                |                |
|----------------------------------------------------------------|----------------|
| Investment income (Note 3):                                    |                |
| Net appreciation in fair value of investments                  | \$ 19,558,316  |
| Dividends                                                      | 465,042        |
| Interest income on notes receivable from participants (Note 3) | <u>388,887</u> |
| Total investment income                                        | 20,412,245     |

Contributions:

|              |                   |
|--------------|-------------------|
| Employer     | 6,605,753         |
| Participants | 12,169,144        |
| Rollovers    | <u>1,123,715</u>  |
|              | <u>19,898,612</u> |

Total additions 40,310,857

**Deductions:**

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 32,141,108        |
| Administrative expenses       | <u>443,482</u>    |
| Total deductions              | <u>32,584,590</u> |

Net Increase prior to transfer 7,726,267

Plan merger (Note 1) 67,617,707

**Net assets available for benefits:**

|                   |                       |
|-------------------|-----------------------|
| Beginning of year | <u>110,747,854</u>    |
| End of year       | <u>\$ 186,091,828</u> |

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See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

---

**NOTE 1 - DESCRIPTION OF PLAN**

The following description of the American Commercial Barge Line 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 ACBL Benefits Department.

General: The Plan is a defined contribution plan covering full-time employees of American Commercial Barge Line LLC ("ACBL") and affiliated other subsidiaries of ACBL'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). In November 2015, ACBL acquired AEP River Operations ("AEPRO"), a subsidiary of American Electric Power Company, Inc.. Effective February 16, 2016 assets and notes receivables of AEPRO participants that participated in the American Electric Power System Retirement Savings Plan were merged into the Plan.

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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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, 2016 or 2015. 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 PARTICIPANTS**

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.

**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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 4 - FAIR VALUE MEASUREMENTS** (Continued)

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. 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2016:

|                   | Assets at Fair Value as of December 31, 2016           |                                            |                                                    |                       |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|-----------------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total                 |
| Mutual funds      | \$ 161,024,908                                         | \$ -                                       | \$ -                                               | \$ 161,024,908        |
| Collective trust* |                                                        | -                                          | -                                                  | 15,678,990            |
| Total             | <u>\$ 161,024,908</u>                                  | <u>\$ -</u>                                | <u>\$ -</u>                                        | <u>\$ 176,703,898</u> |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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, 2015:

|                   | Assets at Fair Value as of December 31, 2015           |                                            |                                                    | Total          |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|----------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |                |
| Mutual funds      | \$ 105,055,787                                         | \$ -                                       | \$ -                                               | \$ 105,055,787 |
| Collective trust* | -                                                      | -                                          | -                                                  | 189,389        |
| Total             | \$ 105,055,787                                         | \$ -                                       | \$ -                                               | \$ 105,245,176 |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

**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, 2014, 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, 2016 and 2015, 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 2013.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015, to the Form 5500:

|                                                                | <u>2016</u>           | <u>2015</u>           |
|----------------------------------------------------------------|-----------------------|-----------------------|
| Net assets available for benefits per the financial statements | \$ 186,091,828        | \$ 110,747,854        |
| Less: Deemed distributions of participant notes receivable     | (101,485)             | (84,431)              |
| Less: Current year contribution accruals                       | <u>-</u>              | <u>(293,781)</u>      |
| Net assets per the Form 5500                                   | <u>\$ 185,990,343</u> | <u>\$ 110,369,642</u> |

The following is a reconciliation of the change in net assets available for benefits for the year ended December 31, 2016, per the financial statements to the net income reported in the 2016 Form 5500:

|                                                                            |                     |
|----------------------------------------------------------------------------|---------------------|
| Increase in net assets available for benefits per the financial statements | \$ 7,726,267        |
| Less: Change in deemed distributions of participant notes receivable       | (17,054)            |
| Plus: Change in contribution accruals                                      | <u>293,781</u>      |
| Net income per the Form 5500                                               | <u>\$ 8,002,994</u> |

**NOTE 8 - SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through October 13, 2017, the date the financial statements were available to be issued.

## **SUPPLEMENTAL SCHEDULE**

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2016

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

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c)<br>Description of Investment Including Maturity Date<br>Rate of Interest, Collateral, Par or Maturity Value | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     |                                                                 | <b>Collective Trust:</b>                                                                                        |             |                         |
|     | BlackRock Advisors LLC                                          | Blackrock Intl EQ Index CIT N                                                                                   | #           | \$ 3,832,619            |
|     | BlackRock Advisors LLC                                          | Blackrock S&P Midcap Index CIT N                                                                                | #           | 665,911                 |
|     | BlackRock Advisors LLC                                          | Blackrock S&P 500 Index CIT N                                                                                   | #           | 6,733,056               |
|     | BlackRock Advisors LLC                                          | Blackrock US AGG Bond Index CIT N                                                                               | #           | 4,447,404               |
|     |                                                                 |                                                                                                                 |             | <u>15,678,990</u>       |
|     |                                                                 | <b>Mutual Funds:</b>                                                                                            |             |                         |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Cash Inv Mmkt I                                                                           | #           | 11,445,318              |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Short Duration<br>Government Bond Fund A                                                  | #           | 5,418,361               |
|     | BlackRock Advisors LLC                                          | BlackRock Inflation Protected Bond Institutional                                                                | #           | 800,015                 |
|     | Franklin Templeton Institutional, LLC                           | Templeton Global Bond Advantage                                                                                 | #           | 9,759,368               |
|     | Neuberger Berman Management LLC                                 | Neuberger Berman High Income Bond A                                                                             | #           | 561,408                 |
|     | First Eagle Investment<br>Management LLC                        | First Eagle Global Fund Class A                                                                                 | #           | 655,946                 |
|     | Franklin Templeton Institutional, LLC                           | Franklin Templeton Emerging Market Debt                                                                         | #           | 10,223,163              |
|     | BlackRock Advisors LLC                                          | BlackRock Strategic Income Opp. Port CL INVA                                                                    | #           | 7,404,279               |
|     | Voya Investments LLC                                            | Voya Mid Cap Opportunities I                                                                                    | #           | 7,735,449               |
|     | RidgeWorth Investments                                          | RidgeWorth Mid-Cap Value Equity I                                                                               | #           | 8,059,238               |
|     | T. Rowe Price                                                   | QM Small Cap Growth                                                                                             | #           | 2,211,742               |
|     | Franklin Advisers, Inc.                                         | Franklin International Small Cap Growth                                                                         | #           | 576,119                 |
|     | Natixis Global Asset Management                                 | Natixis Loomis Sayles Growth-A                                                                                  | #           | 8,240,259               |
|     | Oakmark Funds                                                   | Oakmark Equity and Income Fund I                                                                                | #           | 2,389,444               |
|     | Aberdeen Asset Management Inc.                                  | Aberdeen Emerging Markets Institutional                                                                         | #           | 10,925,474              |
|     | American Funds                                                  | American Europac Growth Fund Class R4                                                                           | #           | 17,175,980              |
|     | Columbia Management<br>Investment Advisers, LLC.                | Columbia SmallCap Index – R5                                                                                    | #           | 2,548,449               |
|     | John Hancock Funds, LLC                                         | John Hancock Disciplined Value Fund Class R5                                                                    | #           | 9,940,508               |
|     | Parnassus Investments                                           | Parnassus Core Equity INV                                                                                       | #           | 18,083,771              |
|     | J.P. Morgan Investment<br>Management, Inc.                      | Undiscovered Managers Behavioral Value CL I                                                                     | #           | 4,729,599               |
|     | Metropolitan West Asset<br>Management, LLC                      | MET West Total Return Class M                                                                                   | #           | 2,638,314               |
|     | Cohen & Steers Capital<br>Management Inc.                       | Cohen & Steers Realty Shares Institutional                                                                      | #           | 5,013,930               |
|     | Prudential Investments LLC                                      | Prudential Jennison Natural Resources A                                                                         | #           | 14,488,774              |
|     |                                                                 |                                                                                                                 |             | <u>161,024,908</u>      |
| *   | Notes Receivable from Participants                              | 4.25% to 6.00% with maturities<br>at various dates through 2026                                                 |             | 9,387,930               |
|     |                                                                 |                                                                                                                 |             | <u>\$ 186,091,828</u>   |

\* Denotes party-in-interest.

# Investment is participant-directed therefore historical cost is not required.

See Independent Auditor's Report.

**AMERICAN COMMERCIAL BARGE LINE LLC**  
**401(k) PLAN**

**FINANCIAL STATEMENTS**  
December 31, 2016 and 2015

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
Jeffersonville, Indiana

FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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## INDEPENDENT AUDITOR'S REPORT

The Investment Committee  
American Commercial Barge Line LLC 401(k) Plan

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the American Commercial Barge Line LLC 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits for the year ended December 31, 2016, 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 audits 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, 2016 and 2015 and for the year ended December 31, 2016 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.

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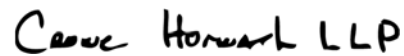
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**Other Matter**

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2016 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.

A handwritten signature in black ink that reads "Crowe Horwath LLP". The signature is written in a cursive, slightly stylized font.

Crowe Horwath LLP

Indianapolis, Indiana  
October 13, 2017

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2016 and 2015

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|                                             | <u>2016</u>           | <u>2015</u>           |
|---------------------------------------------|-----------------------|-----------------------|
| <b>Assets</b>                               |                       |                       |
| Investments, at fair value (Note 3)         | \$ 176,703,898        | \$ 105,245,176        |
| Receivables                                 |                       |                       |
| Employer contributions                      | -                     | 100,597               |
| Participant contributions                   | -                     | 193,184               |
| Notes receivable from participants (Note 3) | <u>9,387,930</u>      | <u>5,208,897</u>      |
| Total receivables                           | <u>9,387,930</u>      | <u>5,502,678</u>      |
| Total assets and net assets                 | <u>186,091,828</u>    | <u>110,747,854</u>    |
| <b>Net assets available for benefits</b>    | <u>\$ 186,091,828</u> | <u>\$ 110,747,854</u> |

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See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year ended December 31, 2016

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**Additions:**

|                                                                |                |
|----------------------------------------------------------------|----------------|
| Investment income (Note 3):                                    |                |
| Net appreciation in fair value of investments                  | \$ 19,558,316  |
| Dividends                                                      | 465,042        |
| Interest income on notes receivable from participants (Note 3) | <u>388,887</u> |
| Total investment income                                        | 20,412,245     |

Contributions:

|              |                   |
|--------------|-------------------|
| Employer     | 6,605,753         |
| Participants | 12,169,144        |
| Rollovers    | <u>1,123,715</u>  |
|              | <u>19,898,612</u> |

Total additions 40,310,857

**Deductions:**

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 32,141,108        |
| Administrative expenses       | <u>443,482</u>    |
| Total deductions              | <u>32,584,590</u> |

Net Increase prior to transfer 7,726,267

Plan merger (Note 1) 67,617,707

**Net assets available for benefits:**

|                   |                       |
|-------------------|-----------------------|
| Beginning of year | <u>110,747,854</u>    |
| End of year       | <u>\$ 186,091,828</u> |

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See accompanying notes to financial statements.

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

---

**NOTE 1 - DESCRIPTION OF PLAN**

The following description of the American Commercial Barge Line 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 ACBL Benefits Department.

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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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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, 2016 or 2015. 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 PARTICIPANTS**

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.

**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.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**NOTE 4 - FAIR VALUE MEASUREMENTS** (Continued)

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. 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of December 31, 2016:

|                   | Assets at Fair Value as of December 31, 2016           |                                            |                                                    |                       |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|-----------------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total                 |
| Mutual funds      | \$ 161,024,908                                         | \$ -                                       | \$ -                                               | \$ 161,024,908        |
| Collective trust* |                                                        | -                                          | -                                                  | 15,678,990            |
| Total             | <u>\$ 161,024,908</u>                                  | <u>\$ -</u>                                | <u>\$ -</u>                                        | <u>\$ 176,703,898</u> |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

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(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

**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, 2015:

|                   | Assets at Fair Value as of December 31, 2015           |                                            |                                                    | Total          |
|-------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|----------------|
|                   | Active Markets<br>For Identical<br>Assets<br>(Level 1) | Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |                |
| Mutual funds      | \$ 105,055,787                                         | \$ -                                       | \$ -                                               | \$ 105,055,787 |
| Collective trust* | -                                                      | -                                          | -                                                  | 189,389        |
| Total             | \$ 105,055,787                                         | \$ -                                       | \$ -                                               | \$ 105,245,176 |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

**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, 2014, 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, 2016 and 2015, 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 2013.

(Continued)

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016 and 2015

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**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 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015, to the Form 5500:

|                                                                | <u>2016</u>           | <u>2015</u>           |
|----------------------------------------------------------------|-----------------------|-----------------------|
| Net assets available for benefits per the financial statements | \$ 186,091,828        | \$ 110,747,854        |
| Less: Deemed distributions of participant notes receivable     | (101,485)             | (84,431)              |
| Less: Current year contribution accruals                       | <u>-</u>              | <u>(293,781)</u>      |
| Net assets per the Form 5500                                   | <u>\$ 185,990,343</u> | <u>\$ 110,369,642</u> |

The following is a reconciliation of the change in net assets available for benefits for the year ended December 31, 2016, per the financial statements to the net income reported in the 2016 Form 5500:

|                                                                            |                     |
|----------------------------------------------------------------------------|---------------------|
| Increase in net assets available for benefits per the financial statements | \$ 7,726,267        |
| Less: Change in deemed distributions of participant notes receivable       | (17,054)            |
| Plus: Change in contribution accruals                                      | <u>293,781</u>      |
| Net income per the Form 5500                                               | <u>\$ 8,002,994</u> |

**NOTE 8 - SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through October 13, 2017, the date the financial statements were available to be issued.

## **SUPPLEMENTAL SCHEDULE**

AMERICAN COMMERCIAL BARGE LINE LLC 401(k) PLAN  
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2016

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

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c)<br>Description of Investment Including Maturity Date<br>Rate of Interest, Collateral, Par or Maturity Value | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     |                                                                 | <b>Collective Trust:</b>                                                                                        |             |                         |
|     | BlackRock Advisors LLC                                          | Blackrock Intl EQ Index CIT N                                                                                   | #           | \$ 3,832,619            |
|     | BlackRock Advisors LLC                                          | Blackrock S&P Midcap Index CIT N                                                                                | #           | 665,911                 |
|     | BlackRock Advisors LLC                                          | Blackrock S&P 500 Index CIT N                                                                                   | #           | 6,733,056               |
|     | BlackRock Advisors LLC                                          | Blackrock US AGG Bond Index CIT N                                                                               | #           | <u>4,447,404</u>        |
|     |                                                                 |                                                                                                                 |             | 15,678,990              |
|     |                                                                 | <b>Mutual Funds:</b>                                                                                            |             |                         |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Cash Inv Mmkt I                                                                           | #           | 11,445,318              |
| *   | Wells Fargo Advantage Funds                                     | Wells Fargo Advantage Short Duration<br>Government Bond Fund A                                                  | #           | 5,418,361               |
|     | BlackRock Advisors LLC                                          | BlackRock Inflation Protected Bond Institutional                                                                | #           | 800,015                 |
|     | Franklin Templeton Institutional, LLC                           | Templeton Global Bond Advantage                                                                                 | #           | 9,759,368               |
|     | Neuberger Berman Management LLC                                 | Neuberger Berman High Income Bond A                                                                             | #           | 561,408                 |
|     | First Eagle Investment<br>Management LLC                        | First Eagle Global Fund Class A                                                                                 | #           | 655,946                 |
|     | Franklin Templeton Institutional, LLC                           | Franklin Templeton Emerging Market Debt                                                                         | #           | 10,223,163              |
|     | BlackRock Advisors LLC                                          | BlackRock Strategic Income Opp. Port CL INVA                                                                    | #           | 7,404,279               |
|     | Voya Investments LLC                                            | Voya Mid Cap Opportunities I                                                                                    | #           | 7,735,449               |
|     | RidgeWorth Investments                                          | RidgeWorth Mid-Cap Value Equity I                                                                               | #           | 8,059,238               |
|     | T. Rowe Price                                                   | QM Small Cap Growth                                                                                             | #           | 2,211,742               |
|     | Franklin Advisers, Inc.                                         | Franklin International Small Cap Growth                                                                         | #           | 576,119                 |
|     | Natixis Global Asset Management                                 | Natixis Loomis Sayles Growth-A                                                                                  | #           | 8,240,259               |
|     | Oakmark Funds                                                   | Oakmark Equity and Income Fund I                                                                                | #           | 2,389,444               |
|     | Aberdeen Asset Management Inc.                                  | Aberdeen Emerging Markets Institutional                                                                         | #           | 10,925,474              |
|     | American Funds                                                  | American Europac Growth Fund Class R4                                                                           | #           | 17,175,980              |
|     | Columbia Management<br>Investment Advisers, LLC.                | Columbia SmallCap Index – R5                                                                                    | #           | 2,548,449               |
|     | John Hancock Funds, LLC                                         | John Hancock Disciplined Value Fund Class R5                                                                    | #           | 9,940,508               |
|     | Parnassus Investments                                           | Parnassus Core Equity INV                                                                                       | #           | 18,083,771              |
|     | J.P. Morgan Investment<br>Management, Inc.                      | Undiscovered Managers Behavioral Value CL I                                                                     | #           | 4,729,599               |
|     | Metropolitan West Asset<br>Management, LLC                      | MET West Total Return Class M                                                                                   | #           | 2,638,314               |
|     | Cohen & Steers Capital<br>Management Inc.                       | Cohen & Steers Realty Shares Institutional                                                                      | #           | 5,013,930               |
|     | Prudential Investments LLC                                      | Prudential Jennison Natural Resources A                                                                         | #           | <u>14,488,774</u>       |
|     |                                                                 |                                                                                                                 |             | 161,024,908             |
| *   | Notes Receivable from Participants                              | 4.25% to 6.00% with maturities<br>at various dates through 2026                                                 |             | <u>9,387,930</u>        |
|     |                                                                 |                                                                                                                 |             | <u>\$ 186,091,828</u>   |

\* Denotes party-in-interest.

# Investment is participant-directed therefore historical cost is not required.

See Independent Auditor's Report.