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**TORKILDSON, KATZ, FONSECA,
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ROGER W. FONSECA
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September 13, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Statement of Deferred Compensation Plan


Gentlemen:

You are hereby notified, pursuant to Reg. §2520.104-23, that the following employer maintains a plan primarily for the purpose of providing deferred compensation for a select group or management and/or highly compensated employees:

Name of Employer:	Oahu Transit Services, Inc.
Address of Employer:	811 Middle Street, 2 nd Floor Honolulu, Hawaii 96819
EIN of Employer:	99-0292265
Number of Plans:	<u>1</u>
Number of Participants:	<u>2</u>
Effective Date of Plan:	August 1, 2002

Sincerely yours,

TORKILDSON, KATZ, FONSECA
MOORE & HETHERINGTON
Attorneys at Law, A Law Corporation


Roger W. Fonseca

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HONOLULU, HAWAII 96813-4187

CERTIFIED MAIL



7106 4575 1292 2861 5489

RETURN RECEIPT REQUESTED

CERTIFIED MAIL

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Pension and Welfare Benefits
Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

