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U.S. DEPT. OF LABOR
FWD./PUBLIC DISCLOSURE
02 FEB 25 PM 2:55

Castle & Cooke, Inc.

P.O. Box 898900, Mililani, Hawaii 96789-8900
Telephone: (808) 548-4811 FAX: (808) 548-2975

January 28, 2002

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

-CERTIFIED/RETURN RECEIPT-

Re: *Deferred Compensation Plan*

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

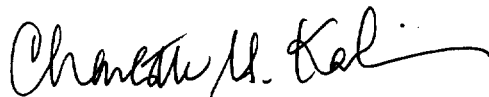
Castle & Cooke, Inc. (the "Company") maintains the Castle & Cooke, Inc. Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees who are participants in the Plan is 26.

The Company's address is 100 Kahelu Avenue, 2nd Floor; Mililani, HI 96789, and its employer identification number is 77-0412800.

The Company maintains another plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in that plan is 20.

If you have any questions with regard to this matter or require any other information, please contact me at (808) 548-4847.

Sincerely,



Charlotte H. Kaneshiro
Employee Benefits Manager

10900 Wilshire Boulevard
Los Angeles, California 90024
(310) 208-3636
Fax (310) 824-7770

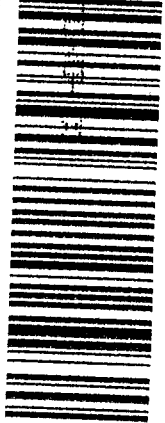
P.O. Box 310
Lanai City, Hawaii 96763
(808) 565-3000
Fax (808) 565-3881

10000 Stockdale Highway
Bakersfield, California 93311
(805) 664-6500
Fax (805) 664-6042

P.O. Box 68
Kannapolis, North Carolina 28082
(704) 938-5400
Fax (704) 938-5444

Employee Benefits Dept.
Castle & Cooke
Homes Hawaii, Inc.

CERTIFIED MAIL



7099 3220 0000 6112 7940

RETURN RECEIPT
REQUESTED

SECRETARY OF LABOR
TOP HOT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMIN
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

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