

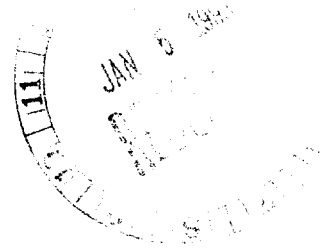


C. S. Wo & Sons, Ltd.

2520032903182

P. O. BOX 1417 HONOLULU, HAWAII • 96806

December 18, 1992



Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

Re: Top Hat Nonqualified Deferred Compensation Arrangement

Gentlemen:

As provided by Reg. 2520.104-23, the following information is provided to exempt C. S. Wo & Sons, Ltd. from the annual (Form 5500) filing requirements:

- . Employer's name: C. S. Wo & Sons, Ltd.
- . Employer's address: 702 South Beretania Street
Honolulu, HI 96813
- . Employer's EIN: 99-0063065
- . The employer maintains a nonqualified deferred compensation plan for a former office - stockholder.
- . Number of plans: One
- . Number of (former) employees in plan: One

Finally, enclosed is our check for \$1,000.

Should you have any questions regarding this matter, please call the undersigned at 808-545-5966.

Very truly yours,

C. S. WO & SONS, LTD.

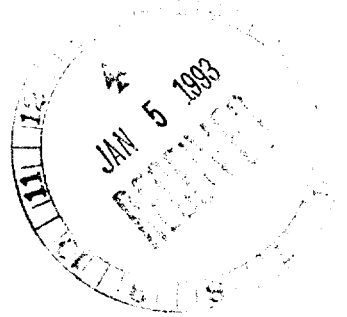
Edmund N. Nakano
Vice President, Secretary-Treasurer

Enclosure

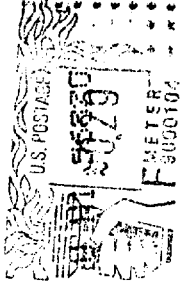
ENN:st

19,077

19077



P.O. BOX 1417
HONOLULU, HAWAII 96806



Pension and Welfare Benefits
Administration
P. O. Box 75212
Washington, D. C. 20013-5212

