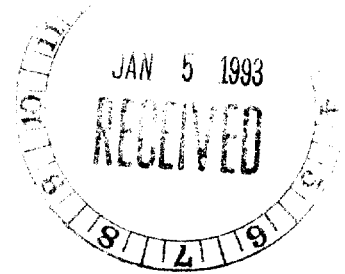


2520032903457



Pension and Welfare Benefits Administration
United States Department of Labor
Post Office Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

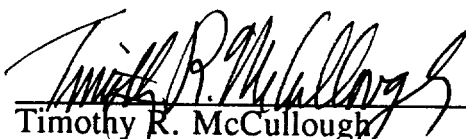
Reyn's Men's Wear, Inc./Reyn Spooner, Inc./No Ka Oi Producers, Inc., as members of a controlled group, hereby supplies the following Disclosure Statement pursuant to Department of Labor Regulations Section 2520.104-23 (Alternative Method of Compliance):

EMPLOYER NAME: Reyn's Men's Wear, Inc./Reyn Spooner, Inc./No Ka Oi Producers, Inc., as members of a controlled group
ADDRESS: Post Office Box 1509
Kamuela, Hawaii 96743
EIN: 99-0107180/99-0145111/99-0207811

Our company maintains 8 deferred compensation plans covering 1 employee in each plan, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Our check for \$1,000 made payable to the U.S. Department of Labor is enclosed. This statement is being filed pursuant to the Labor Department Notice on Civil Penalty Relief for Top Hat Plans (57 FR 33019).

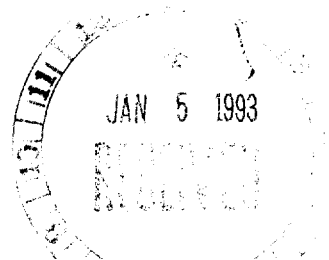
19,095



Timothy R. McCullough
President & Chief Executive Officer

etc ESN

19,095



Reynolds

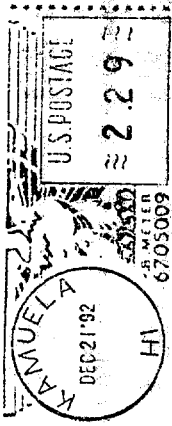
P.O. Box 1509
Kamuela, Hawaii 96743-1509

Fold at line over top of envelope to the
right of the return address

CERTIFIED

P 021 725 030

MAIL



Pension & Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

