

**TORKILDSON, KATZ, FONSECA, JAFFE,
MOORE & HETHERINGTON**

ATTORNEYS AT LAW, A LAW CORPORATION
700 BISHOP STREET, 15TH FLOOR
HONOLULU, HAWAII 96813-4187
TELEPHONE (808) 523-6000 • FACSIMILE (808) 523-6001

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ROGER W. FONSECA
E-MAIL: RWF@TORKILDSON.COM

January 12, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Ave. 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 of management and/or highly compensated employees:

Name of Employer:	Legal Aid Society of Hawaii
Address of Employer:	924 Bethel Street Honolulu, Hawaii 96813
EIN of Employer:	99-0076020
Number of Plans:	1
Number of Participants:	1
Effective Date of Plan:	December 29, 1999

Sincerely yours,

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

By:



Roger W. Fonseca

460205.V1

(RWF)

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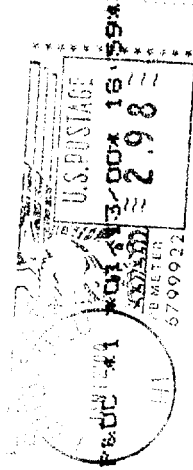
CERTIFIED

P 970 510 121

MAIL

RETURN RECEIPT REQUESTED

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**



* HONOLULU HI

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Washington, D.C. 20210

**CERTIFIED
MAIL**

