

**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

October 25, 1996

VIA REGISTERED MAIL

2520190030031

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: The Maui Medical Group, Inc.
Address of Employer: 2180 Main Street
Wailuku, Maui, Hawaii 96763
EIN of Employer: 99-0176859
Number of Plans: 1
Number of Participants: 28
Effective Date of Plan: July 1, 1996

Sincerely yours,

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


Roger W. Fonseca

RWF/ch

96 NOV -1 AM 10:27