



ENGINEERS SURVEYORS HAWAII, INC.

2520042394654

1020 AUAAHI STREET
STE. NO. 1 • BLDG. NO. 6
HONOLULU, HAWAII 96814

808 • 591-8116 HONOLULU
808 • 592-2603 FACSIMILE

808 • 885-4590 KAMUELA

August 27, 1998

RECEIVED
AUG 28 1998

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: Engineers-Surveyors Hawaii, Inc.
Address of Employer: 1020 Auahi Street
Suite #1, Building 6
Honolulu, Hawaii 96814
EIN of Employer: 99-0115272
Number of Plans: 1
Number of Participants: 3
Effective Date of Plan: April 30, 1997

Sincerely yours,

ENGINEERS-SURVEYORS
HAWAII, INC.

Its President

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

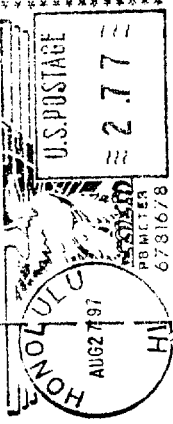
ATTORNEYS AT LAW, A LAW CORPORATION
700 BISHOP STREET, 15TH FLOOR
HONOLULU, HAWAII 96813-4187

CERTIFIED

P 959 423 663

MAIL

RETURN RECEIPT REQUESTED



**CERTIFIED
MAIL**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Ave. N.W.
Washington, D.C. 20210

**RETURN RECEIPT
REQUESTED**