

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

ATTORNEYS AT LAW, A LAW CORPORATION
 700 BISHOP STREET, 15TH FLOOR
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 TELEPHONE (808) 521-1051 · FACSIMILE (808) 521-8239

December 21, 1992

JAN - 5 1993

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

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: Hawaii Emergency Physicians
 Associated, Inc.

Address of Employer: P. O. Box 1266
 Kailua, HI 96734

EIN of Employer: 99-0175536

Number of Plans: 1

Number of Participants: 10

Effective Date of Plan: 10/29/91

Sincerely yours,

TORKILDSON, KATZ, JOSSEM,
 FONSECA, JAFFE, MOORE &
 HETHERINGTON
 Attorneys at Law


 Roger W. Fonseca

RWF/ch

0035910.WP

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VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: DOL Reduced Penalty Program

Gentlemen:

Enclosed is a "top hat" registration statement filed more than 120 days after initiation of the plan. Our check for \$1,000 is also enclosed.

We are hereby electing compliance with the alternative method of compliance described in Section 2520.104-23 by filing the enclosed registration statement and payment of the \$1,000.

Very truly yours,

TORKILDSON, KATZ, JOSSEM,
FONSECA, JAFFE, MOORE &
HETHERINGTON
Attorneys at Law

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Roger W. Fonseca

RWF/ch

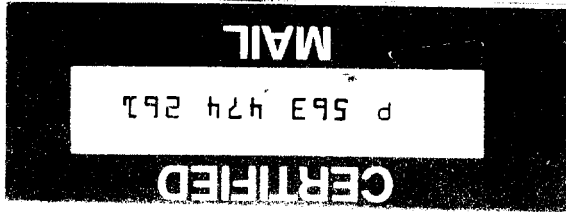
Enclosures

0039819.WP

JAN - 5 1993

18,872

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**CERTIFIED
MAIL**

**RETURN RECEIPT
REQUESTED**

