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

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ROGER W. FONSECA

December 1, 2001

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

Name of Employer:	Willocks Construction Corporation
Address of Employer:	16-209 Melekauiwa Place Keaau, Hawaii 96749
EIN of Employer:	99-0153419
Number of Plans:	1
Number of Participants:	4
Effective Date of Plan:	December 1, 2001

Sincerely yours,

WILLOCKS CONSTRUCTION CORPORATION



Hugh H. Willocks
Its President

512374.V1

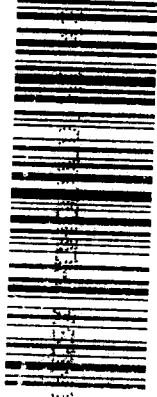
(RWE)

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HONOLULU, HAWAII 96813-4187

**CERTIFIED
MAIL**

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL



7106 4575 1292 2661 4390

RETURN RECEIPT REQUEST

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Pension and Welfare Benefits
Administration
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200 Constitution Avenue, N.W.
Washington, D.C. 20210

20210+0001

