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PUBLIC RECORDS
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1820 Colburn Street
Honolulu, Hawaii 96819
Phone: (808) 845-4112
Fax: (808) 847-1865
License C-13503

March 6, 1998

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington D.C. 20216

RE: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plans of deferred compensation:

1. Name and Address of Employer:

Commercial Plumbing, Inc.
1820 Colburn Street
Honolulu, Hawaii 96817
2. Federal Employer Identification No. (EIN):

99-0244853
3. The Employer maintains plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. At present, one employee is covered by such a plan.

Very truly yours,

COMMERCIAL PLUMBING, INC.

A handwritten signature in black ink, appearing to read 'Randall M. Hiraki', written over a horizontal line.

Randall M. Hiraki, President

