

**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

ROGER W. FONSECA
E-MAIL:

July 30, 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:	R. M. Towill Corporation
Address of Employer:	420 Waiakamilo Road, Suite 411 Honolulu, HI 96817
EIN of Employer:	99-0144094
Number of Plans:	1
Number of Participants:	7
Effective Date of Plan:	July 1, 2001

Sincerely yours,

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


Roger W. Fonseca

(RWED)
TORKILDSON, KATZ, FONSECA, JAFFE,
MOORE & HETHERINGTON

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CERTIFIED MAIL

CERTIFIED

P 975 664 666

MAIL

RETURN RECEIPT REQUESTED

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Washington, D.C. 20210

Addressed to the addressee

