



MID-PACIFIC INSTITUTE

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U.S. DEPT. OF LABOR
BUREAU OF PENSION & BENEFIT ADMINISTRATION

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Dept of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Name of Tax-Exempt Employer: Mid-Pacific Institute
Address of Tax-Exempt Employer: 2445 Kaala Street
Honolulu, Hawaii 96822
E.I.N.: 99-0073514

Top-Hat Declaration Statement

By Plan Administrator

Mid-Pacific Institute (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Mid-Pacific Institute 457 (b) def comp plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 6. In addition, the Employer, maintains 1 unfunded top-hat plan described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 6.

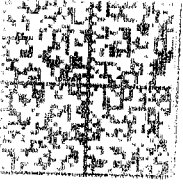
Date: February 26, 2006

By: Patrick F. Garvey Jr.

Title: Chief Financial Officer Mid-Pacific Institute
(On Behalf of the Plan Administrator)



MID-PACIFIC INSTITUTE
2445 Kaala Street, Honolulu, HI 96822-2299



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