

NAKAMOTO, YOSHIOKA & OKAMOTO

ATTORNEYS AT LAW, A LAW CORPORATION

187 KAPIOLANI STREET

HILO, HAWAII 96720

TELEPHONE (808) 961-0641

FAX (808) 935-3872

ROY K. NAKAMOTO
TERENCE T. YOSHIOKA
ALAN M. OKAMOTO
JEREL I. YAMAMOTO

HENRY T. NAKAMOTO

October 26, 1995

2520032031058

TO: Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5644
Washington, D.C. 20210

96 NOV - 1 PM 8:19
DOL-PWBA
PUBLIC DISCLOSURE

RE: BIG ISLAND CANDIES, INC.

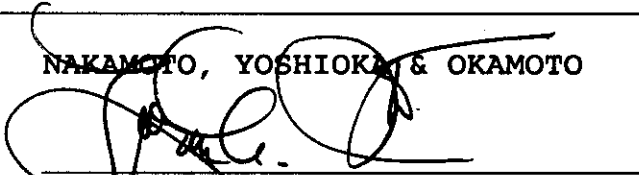
Enclosed is the following:

Original/ Copies	Date	Description
1 Original	10/25/95	Letter addressed to your office from Mr. Allan K. Ikawa, President of Big Island Candies, Inc.

- | | |
|---|---|
| <input type="checkbox"/> For your information & files | <input type="checkbox"/> Per your request |
| <input type="checkbox"/> For signature & return | <input type="checkbox"/> Per our conversation |
| <input type="checkbox"/> For signature & forwarding
as noted below | <input type="checkbox"/> For payment |
| <input type="checkbox"/> For review & comment | <input type="checkbox"/> For filing |
| | <input type="checkbox"/> For recordation |

REMARKS: For necessary action.

NAKAMOTO, YOSHIOKA & OKAMOTO



Lorna C. Ita
Secretary to Jerel I. Yamamoto

Enclosure(s)

October 25, 1995

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5644
Washington, D.C. 20210

re: Reporting & Disclosure Requirements Pursuant to
Regulations Section 2520.104-23 for Deferred
Compensation Plans for a Select Group of Management
or Highly Compensated Employees

For: BIG ISLAND CANDIES, INC., a Hawaii corporation
500 Kalaniana'ole Avenue
Hilo, Hawaii 96720

EIN: 99- 0173896

DECLARATION: Employer, BIG ISLAND CANDIES, INC., (hereinafter
called Employer) maintains one (1) plan to provide deferred
compensation to a select group of management or highly
compensated employees.

Effective
Date of Plan

Number of
Covered Employees

October 1, 1995

Four (4)

Please confirm receipt of this Declaration by returning a
copy of the same in the enclosed self-addressed stamped envelope.

Very truly yours,

BIG ISLAND CANDIES, INC.

By Allan K. Ikawa
Allan K. Ikawa
Its President

Enclosures

October 25, 1995

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Pension & Welfare Benefits Administration
U.S. Department of Labor
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