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Hawaiian Rock Products

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April 6, 2007
HRP #07-1003

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re. Hawaiian Rock Products Corporation

Ladies and Gentlemen

Pursuant to section 2520.104-23 of the U.S. Department of Labor Regulations, Hawaiian Rock Products Corporation hereby files for a top-hat plan exemption as follows:

1. Name and Address of Sponsoring Employer:
Hawaiian Rock Products Corporation
1402 Route 15
Mangilao, Guam 96913
2. Sponsoring Employer's EIN:
99-0113382
3. Plans Established:

Effective January 1, 2007, Hawaiian Rock Products Corporation entered into deferred compensation agreements with six (6) management employees. The agreements are unfunded. Benefits will be paid solely from the general assets of the employer. The agreements were established to provide deferred compensation for a select group of management or highly compensated employees.

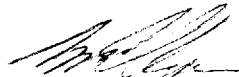
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If you have any questions with respect to this top-hat filing or would like additional information, please contact:

James Starshak. Esq.
Carlsmith Ball LLP
American Savings Bank Tower
1001 Bishop Street, Suite 2200
Honolulu, HI 96813
Tel. 808 523-2515

Thank you.

Sincerely,



Bruce E. Pecon
Comptroller
HAWAIIAN ROCK PRODUCTS

cc: Jim Starshak - Carlsmith Ball
Fax: 808-523-0842
Greg Akian - Union Bank of CA
Fax: 818-662-1302

BEP/msp



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