



CADINHA&CO

REGISTERED INVESTMENT ADVISERS / INVESTMENT COUNSEL

PIONEER PLAZA, SUITE 1240
900 FORT STREET MALL
HONOLULU, HAWAII 96813
(808)523-9488 Phone
(808)526-9725 Fax
CADINHA.COM

January 4, 2008

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

Dear Ladies and Gentlemen:

You are hereby notified in accordance with Reg. '2520.104-23 that the Cadinha & Co., LLC, EIN 36-4374060, maintains five employment agreements that provide in part for deferred compensation for a select group of management or highly compensated employees. Each agreement covers one such employee.

The Company's address is shown above.

If you require any further communication regarding this matter, please contact the undersigned.

Very truly yours,

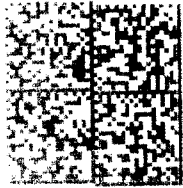
CADINHA & CO., LLC

Harlan J. Cadinha
Chairman and CEO

C/C CADINHA&CO

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