

**TORKILDSON, KATZ, MOORE,  
HETHERINGTON & HARRIS**

ATTORNEYS AT LAW, A LAW CORPORATION  
700 BISHOP STREET, 15TH FLOOR  
HONOLULU, HAWAII 96813-4187  
TELEPHONE (808) 523-6000 • FACSIMILE (808) 523-6001

October 8, 2008

Via 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: Statement of Deferred Compensation Plans

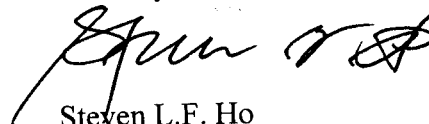
Gentlemen:

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 of management and/or highly compensated employees:

Name of Employer:	The Emergency Group, Inc.
Address of Employer:	770 Kapiolani Blvd. #705 Honolulu, HI 96813
EIN of Employer:	99-0175212
Number of Plans:	2
Number of Participants:	2
Effective Date of the Plan:	September 30, 2008

Sincerely yours,

TORKILDSON, KATZ, MOORE,  
HETHERINGTON & HARRIS  
Attorneys At Law, A Law Corporation

  
Steven L.F. Ho

**CERTIFIED MAIL**



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**FORWILDSON, KATZ, MOORE,  
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