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May 12, 2009

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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 Plan

Dear Sir or Madam:

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 or management and/or highly compensated employees:

Name of Employer	Waialae Country Club
Address of Employer:	4997 Kahala Avenue Honolulu, Hawaii 96816
EIN of Employer:	99-0057829
Number of Plans:	2
Number of Participants in the Plan:	3 in one plan and 5 in the other plan

Very truly yours,

Ellen N. Kawashima  
for  
CADES SCHUTTE  
A Limited Liability Law Partnership

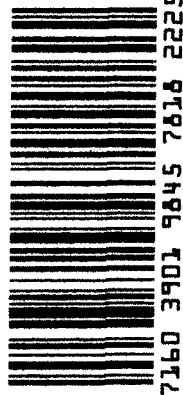
Gades Schutte Building  
1000 Bishop Street, Suite 1200  
Honolulu, Hawaii 96813  
Tel: 808.521-9200  
Fax: 808.521-9210  
www.cades.com

Kona Office  
75-170 Hualalai Road, Suite 303  
Kailua Kona, Hawaii 96740  
Tel: 808.329-5811  
Fax: 808.326-1175

**CERTIFIED MAIL**

cedes schutte

Cedes Schutte Building  
1006 Bishop Street, Suite 1200  
Honolulu, Hawaii 96813



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Washington, DC 20210

**RETURN RECEIPT  
REQUESTED**

