

Martin & MacArthur

May 3, 2013

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

2013 MAY 29 AM 11:07

Dear Sir or Madam:

In order to comply with the alternative form of compliance with the reporting and disclosure requirements of Part 1, Title 1 of the Employee Retirement Income Security Act of 1974, as provided for an unfunded plan maintained by an employer for a select group of management or highly compensated employees in the Department of Labor Regulation §2520.104-23, the following information is provided:

1. The name of the employer is:

Martin and MacArthur Enterprises, Ltd.

2. The mailing address of the employer is:

1815 Kahai Street, Honolulu, HI 96819

3. The employer's federal identification number (EIN) is:

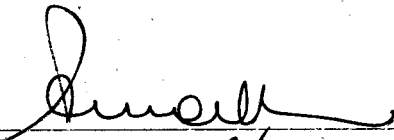
99-0143852

4. The number of plans and the number of participants in each plan is:

One plan covering two employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

By 
Its CHAIRMAN

1815 Kahai Street | Honolulu, Hawaii 96819

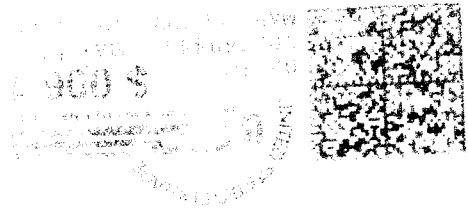
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