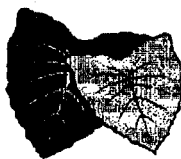


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**PARTNERS IN DEVELOPMENT**  
FOUNDATION

DATE: 07/08/2014

TO: Delores Dews, US Department of Labor

FAX: 202-501-4098

FROM: Laura Dang  
VP of Admin/Secretary

PHONE: 808-595-2752

FAX: 808-595-4932

SUBJECT: Top Hat Plan Exemption Letter

TOTAL PAGES: 2 including cover sheet

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DLA/2014-001

Aloha Delores,

Thank you for your phone call this morning. Per your request, attached is a copy of the letter which was mailed to your office on June 19, 2014.

If you have any questions, please contact me at 808-595-2752 or LDANG@PIDFOUNDATION.ORG.

Mahalo,

Laura Dang  
Vice President of Administration/  
Secretary

2040 Bachelot Street, Honolulu, HI 96817 Telephone 808-595-2752 Fax 808-595-4932  
www.pidfoundation.org

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**PARTNERS IN DEVELOPMENT**  
FOUNDATION

June 19, 2014

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

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Re: Top Hat Plan Exemption

Dear Secretary:

Pursuant to Department of Labor Regulation §2520.104-23(b), I hereby report that the Employer maintains the plan(s) identified below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The assets of the plan(s) identified below are held by the Employer and are subject to the Employer's general creditors.

- 1. Employer Name: Partners in Development Foundation
- 2. Employer Address: 2040 Bachelot Street, Honolulu, HI 96817
- 3. Employer EIN: 94-3271325
- 4. Number of Plan(s): One Plan
- 5. Number of Employees in each Plan: One Employee

The Employer will provide plan documents, if any, to the Secretary upon request as required by ERISA §104(a)(6).

Sincerely,

Jan E. Hanohano Dill  
President

*Serving Hawaii's Families, Living Hawaiian Values*