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CARLSMITH BALL LLP

A LIMITED LIABILITY LAW PARTNERSHIP

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OUR REFERENCE NO:
053940-3

November 19, 2014

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7006 3450 0000 6292 0372**

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2014 NOV 20 10 10 AM
HONOLULU HI

Dear Sir or Madam:

Re: Irrigation Systems, Inc. Supplemental Executive Retirement Agreement

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management of highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. § 2520.104-23, the following information is provided on behalf of the undersigned employer:

Name and Address of Sponsoring Employer:

Irrigation Systems, Inc.
368 Lehuakona Street
Kahului, Hawaii 96732

Employer Identification Number: 99-0236865

HONOLULU

HILO

KONA

MAUI

GUAM

LOS ANGELES

Declaration:

Irrigation Systems, Inc. maintains an agreement primarily for the purpose of providing deferred compensation for an individual management/highly compensated employee.

Number of Plans and Participants in Each Plan:

One plan covering one participant.

Very truly yours,

A handwritten signature in black ink, appearing to read "John C. Khil", with a horizontal line above the first few letters.

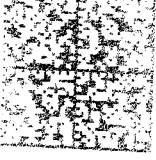
John C. Khil

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