

CARLSMITH BALL LLP

A LIMITED LIABILITY LAW PARTNERSHIP

ASB TOWER, SUITE 2100
1001 BISHOP STREET
HONOLULU, HAWAII 96813
TELEPHONE 808.523.2500 FAX 808.523.0842

WWW.CARLSMITH.COM
JKHIL@CARLSMITH.COM

DIRECT DIAL NO.
808.523.2512

OUR REFERENCE NO.:
4819-5805-8309.1 / 068766-1

July 8, 2019

**VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED**

2520192040063

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

Dear Sir or Madam:

Re: J.J.S. Construction, Inc. Deferred Compensation Agreement for Walter M. Yim

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:

J.J.S. Construction, Inc.
660 Aipo Street
Honolulu, HI 96825

Employer Identification Number: 99-0328667

Declaration:

Employer maintains the plan primarily for the purpose of providing deferred compensation for a highly compensated employee.

Number of Plans and Participants in Each Plan:

One plan covering one participant.

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Funding:

The foregoing plan is unfunded. Benefits will be paid solely from the general assets of the employer.

If you have any questions with respect to this top-hat filing or would like additional information, please contact the undersigned.

Very truly yours,

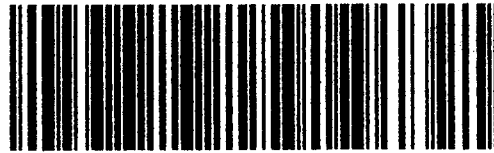
A handwritten signature in black ink, appearing to read 'JCK', with a long horizontal flourish extending to the right.

John C. Khil

JCK/lyy

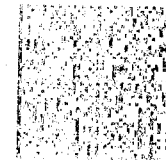
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