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May 13, 1994

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

Hawaiian Electric Industries, Inc., on behalf of itself and its subsidiaries, hereby supplies the following information pursuant to Department of Labor Regulations § 2520.104-23:

A. Name and Address of Employer:

Hawaiian Electric Industries, Inc.
P.O. Box 730
Honolulu, HI 96808-0730

B. Employer Identification Number: 99-0208097

C. Hawaiian Electric Industries, Inc., on behalf of itself and its subsidiary, respectively, maintains the following plan for a select group of management or highly compensated employees:

Hawaiian Electric Industries, Inc.
Excess Pay Supplemental Executive Retirement Plan
Number of Participants: 9

Very truly yours,

Stephanie A. Gonsalves
Senior Corporate Attorney

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