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**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

May 7, 1997

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

Dear Sir/Madam:

This statement is filed in accordance with 29 C.F.R. 2520.104-23 with respect to a plan maintained by Hawaiian Airlines, Inc. (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This statement refers to the Hawaiian Airlines, Inc. Pilots' Excess Pay Plan, which has approximately 258 participants, none of whom are currently eligible for benefits under the Plan. The employer's address is 3375 Koapaka Street, Suite G350, Honolulu, Hawaii 96819 and its tax identification number is 99-0042880.

Sincerely,

Michael J. Conroy  
Vice President, Human Resources