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HAWAII PERMANENTE MEDICAL GROUP, INC.
Supplemental Employee Retirement Plan
Alternative Method of Compliance for Pension Plans for Selected
Employees Pursuant to Regulation Section 2520.104-23
October 23, 1992

Registration Statement for Supplemental Employee Retirement Plan
(a "top hat" plan)

- (1) Name of Employer: Hawaii Permanente Medical Group, Inc.
- (2) Address of Employer: 3288 Moanalua Road, Honolulu, HI 96819
- (3) Employer Identification Number (EIN): 99-0104820
- (4) Number of "top hat" plans: 1
- (5) Number of employees in "top hat" plan: 272

The Hawaii Permanente Medical Group, Inc. (hereinafter referred to as "employer") hereby declares that the employer maintains this "top hat" plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer certified that this plan is an unfunded or insured top hat pension eligible for the alternative method of compliance described in Section 2520.104-23.

The employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

TORKILDSON, KATZ, JOSSEM,
FONSECA, JAFFE, MOORE &
HETHERINGTON
Attorneys at Law

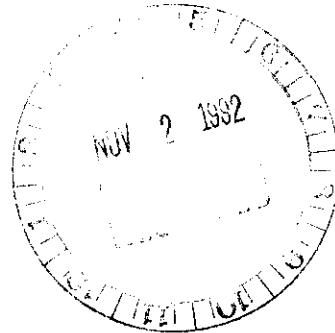


Roger W. Fonseca

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TELEPHONE (808) 521-1051 · FACSIMILE (808) 521-8239

October 23, 1992



VIA CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

Enclosed is a "top hat" registration statement for the Hawaii Permanente Medical Group, Inc.'s supplemental employee retirement plan. An identical registration statement was mailed to you on September 22, 1992, but that statement didn't enclose the required \$1,000 penalty for late filing, which is enclosed with this letter.

We are hereby electing compliance with the alternative method of compliance described in Section 2520.104-23 by filing the enclosed registration statement.

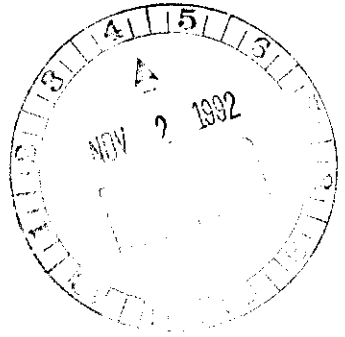
Very truly yours,

TORKILDSON, KATZ, JOSSEM,
FONSECA, JAFFE, MOORE &
HETHERINGTON
Attorneys at Law


Roger W. Fonseca

RWF/ch
Enclosures

cc: Michael J. Linderman

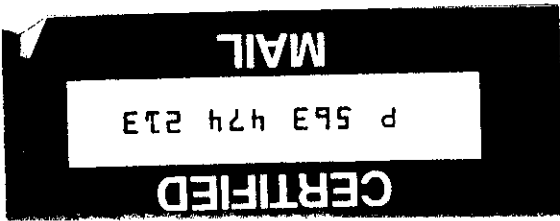


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Return Receipt Requested



**CERTIFIED
MAIL**

**RETURN RECEIPT
REQUESTED**

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Pension and Welfare Benefits Administration
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