

## NOTICE TO INTERESTED PARTIES

1. Notice to: (1) All present employees with accrued benefits under the plan, (2) all former employees with vested benefits under the plan, and (3) all beneficiaries of deceased former employees currently receiving benefits under the plan.

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit plan:

2. Plan: Retirement Plan for Flight Attendants of Aloha Airlines, Inc.
3. Plan Numbers: 006
4. Applicant: Aloha Airlines, Inc.  
P.O. Box 30028  
Honolulu, HI 96820
5. EIN: 99-0064888
6. Plan Administrator: Aloha Airlines, Inc., c/o Mr. Dane Field  
P.O. Box 30028  
Honolulu, HI 96820
7. The application will be filed on **September 9, 2008** for an advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986 (the "Code"), with respect to the plan's termination.

The application will be filed with:

Internal Revenue Service  
EP Determinations  
Attention: SE:T:EP:RA:VC  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

8. The employees eligible to participate under the plan are all employees of Aloha Airlines, Inc. whose names appeared on the Flight Attendants System Seniority List.

9. The Internal Revenue Service previously issued a favorable determination letter with respect to the qualification of this plan on March 24, 2003.

### **RIGHTS OF INTERESTED PARTIES**

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

### **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested and must also include:
  - (1) the information contained in items 2 through 5 of this Notice; and
  - (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
Attn: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by them by October 24, 2008. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the

Department notifies you that it will not comment on a particular matter, or by October 24, 2008, whichever is later, but not after November 8, 2008. A request to the Department to comment on your behalf must be received by it by September 24, 2008 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by October 4, 2008, if you wish to waive that right.

### **ADDITIONAL INFORMATION**

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2008-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of Sections 17 and 18 of Revenue Procedure 2008-6) will be available beginning September 10, 2008 online at <http://www.afaaloha.com> or at the plan trustee's office located at Bank of Hawaii, 130 Merchant Street, Bank of Hawaii Tower, 4<sup>th</sup> Floor, Honolulu, Hawaii 96813, from 8 a.m. until 5 p.m. Monday through Friday for inspection and copying. (There may be a nominal charge for copying.) Please contact Kevin Malmud at (808) 694-4504 or James Rodin at (808) 694-4503 at Bank of Hawaii to make arrangements to view these documents in person.