



The Foreign Candy Company, inc.

1 Foreign Candy Drive, Hull, IA 51239

2520032541685

Phone: 712-439-1496 • Fax: 712-439-1434

March 26, 2002

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

RE: **The Foreign Candy Company, Inc.**

Dear Sir or Madam:

Recently the above named employer adopted a top-hat plan for selected key employees of the company. The following information is designed to avoid an annual return (Form 5500) filing requirement by submitting the following no later than 120 days after the plan becomes subject to Part 1 of Title I of ERISA (DOL Reg §2520.104-23(b)).

Employer Names & Address:

*The Foreign Candy Company, Inc.
451 Black Forest Road
Box 37A
Hull, IA 51239*

Employer Identification Number

42-1185968

Name of Plan

Equity Appreciation Rights Plan

The Plan is maintained for select management or highly compensated employees.

Number of Plans

One

Number of Employees in Plan

Three

If you have any questions, please call me at (712) 439 1496.

Very truly yours,

THE FOREIGN CANDY COMPANY, INC.

Peter W. De Yager
CEO, President & Owner

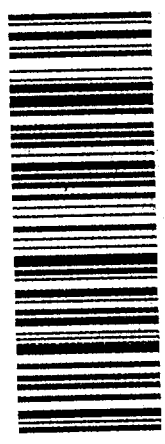
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U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION



The Foreign Candy Company, Inc.
1 Foreign Candy Drive, Hull, IA 51239

RETURN RECEIPT REQUESTED

Return for receipt back



7099 3220 0004 8249 1392

CERTIFIED MAIL

RETURN RECEIPT REQUESTED

04/05/02

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