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CUNNINGHAMTM

U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE

FEB 27 PM 12:17

Cunningham, Inc.

808 South Market Street

Oskaloosa, Iowa 52577

Phone: 515-673-8479

Fax: 515-673-8577

February 22, 2001

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

Dear Sir or Madam:

Re: Cunningham, Inc. Phantom Stock Appreciation Rights Plan

I have included two signed copies of the documents needed along with a self addressed stamped envelop. One copy is for you r records and the other is to be sent back to me verifying completion of the required filling.

Regards,

Charles A. Cunningham, Jr.





CUNNINGHAM™

Cunningham, Inc.

808 South Market Street

Oskaloosa, Iowa 52577

Phone: 515-673-8479

Fax: 515-673-8577

November 10, 2000

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

Dear Sir or Madam:

Re: Cunningham, Inc. Phantom Stock Appreciation Rights Plan

The following is a listing of the information required under Department of Labor Regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

1. Employer's Name: Cunningham, Inc.
2. Employer's Address: 808 South Market Street
Oskaloosa, Iowa 52577
3. Employer's EIN: 42-0946313
4. The said employer maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name:
Cunningham, Inc. Phantom Stock
Appreciation Rights Plan

Number of Employees
Participating:

7*

*The Board of Directors of the employer has the right to select additional participants from a select group of management or highly compensated employees.



U.S. Department of Labor
November 10, 2000
Page 2

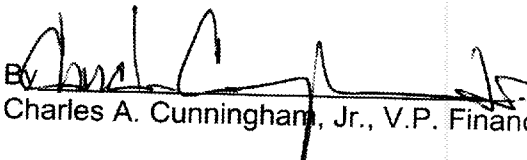


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5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions concerning the above information.

Sincerely yours,

By 
Charles A. Cunningham, Jr., V.P. Finance/Tech Services

Cc: Dean Einck



STAIR

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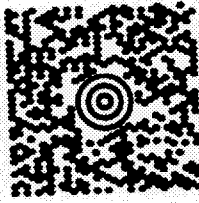
1 LBS 1 OF 1

FROM:

(641) 673-4879 107
CUNNINGHAM, INC.
808 SOUTH MARKET
OSKALOOSA IA 52577

SHIP TO:

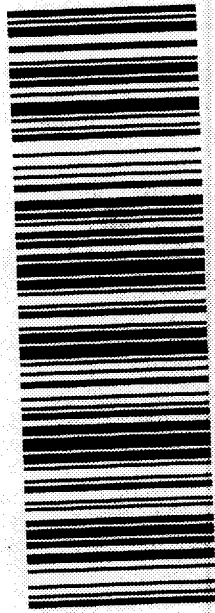
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