

LONG & LEVIT LLP

ATTORNEYS AND COUNSELORS AT LAW

Jennifer W. Suzuki
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September 26, 2007

S7846.002

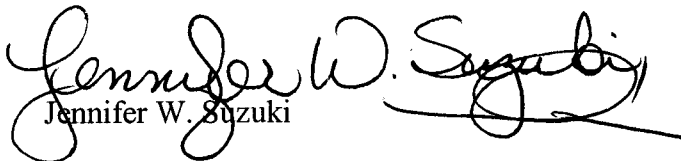
VIA FEDERAL EXPRESSSecretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
200 Constitution Avenue, N.W.
Room N-1513
Washington, D.C. 20210Re: ***Cunningham Engineering Corporation***
29 CFR 2520.104-23

07 SEP 27 AM 11:56

Gentlemen:

Enclosed is a declaration submitted on behalf of Cunningham Engineering Corporation pursuant to the provisions of Section 110 of the Employee Retirement Income Security Act of 1974.

Very truly yours,


Jennifer W. SuzukiJWS:lm
Enclosure

DECLARATION

I, Charles W. Cunningham, am the President of Cunningham Engineering Corporation, a California corporation, and on its behalf, declare that Cunningham Engineering Corporation has adopted a top-hat plan primarily to provide deferred compensation for a select group of its management or highly compensated employees.

Currently, there are a total of three individuals participating in the plan. The address and IRS employer identification number of Cunningham Engineering Corporation is as follows:

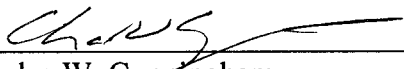
Cunningham Engineering Corporation
2940 Spafford Street, Suite 200
Davis, California 95618

EIN 68-0422713

I declare under penalty of perjury that the foregoing is true and correct.

CUNNINGHAM ENGINEERING
CORPORATION, a California corporation

By



Charles W. Cunningham
President

From: Origin ID:APCA (415)438-4588
Laurie Myers
Long & Levit LLP
465 California Street, Suite 500



San Francisco, CA 94104

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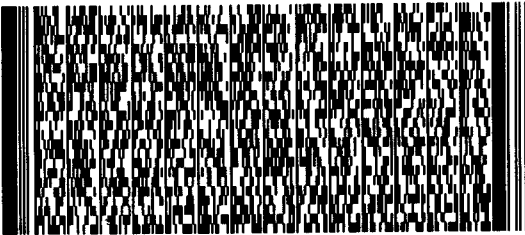
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**Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Admin.
200 Constitution Avenue N.W., N1513
Washington, DC 20210**

CL58900072/923

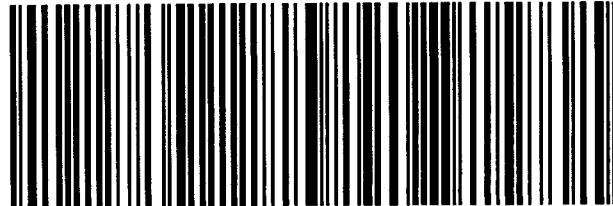
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