

World Kitchen, Inc.

One Pyrex Place
P.O. Box 1555
Elmira, NY 14902-1555

607 377 8000
fax: 607 377 8946
www.worldkitchen.com

2520032900156

June 27, 2002



**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

On April 4, 2002, WKI Holding Company, Inc. ("WKI") adopted the WKI Holding Company, Inc. Executives Supplemental Pension Plan (the "Plan"), a nonqualified deferred compensation plan. The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees ("top hat" plans). The total number of employees who are eligible to participate in the Plan is 16. WKI maintains three other top hat plans at the present time.

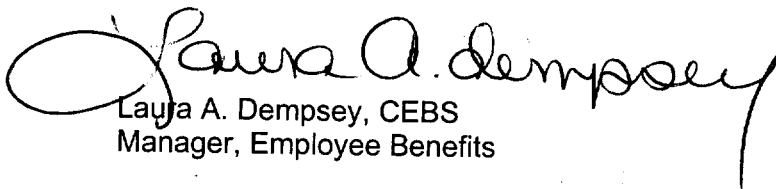
The address and Employer Identification Number of WKI is:

11911 Freedom Drive
Suite 600
Reston, Virginia 20190-5629

EIN: 16-1403318

This notice is provided in accordance with Department of Labor Regulation Section 2520.104-23.

Very truly yours,

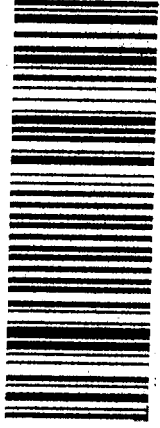

Laura A. Dempsey, CEBS
Manager, Employee Benefits

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MAIL ROOM

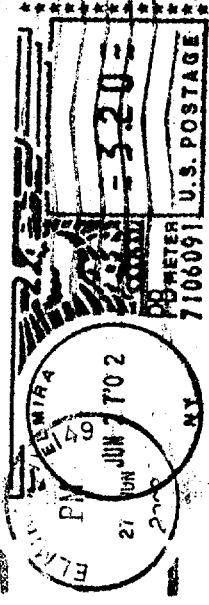
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CERTIFIED MAIL



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