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Department of Labor
Pension & Welfare Benefits Administration
Division of Reporting and Disclosure
Room N5669
200 Constitution Ave., N. W.
Washington, D.C. 20210

DOL-PWBA
PUBLIC INFORMATION
96 FEB -6 11 234

Re: Service Completion Deferred Compensation Plan


Dear Sir or Madam:

This letter is to satisfy the reporting requirements of Title I of ERISA with respect to the deferred compensation place referenced above:

- 1) Employer's Name: CREATIVE ALTERNATIVES, INC., a California Non-profit Benefit Corporation
- 2) Address: 2855 Geer Road
Turlock, CA 95382
- 3) Identification Number: 94-2378380
- 4) Declaration: Creative Alternatives, Inc. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employee.
- 5) Number of Plans: There is only one plan maintained by the above referenced employer.
- 6) Employees: There is only one participant in the plan.

Should you have any questions, please do not hesitate to telephone me.

Very truly yours,



DAVID L. GIANELLI

DLG/djh
cc: Mr. Blane Franca