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ONLY

March 5, 1998

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

Re: Creative Alliance, Inc. Top Hat Plan
Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for Creative Alliance, Inc. Phantom Stock Plan.

Please call if you have any questions.

Sincerely, *



Alison M. Stemler

Enclosure

Copy to Richard Duffy

MRJ.100588

FAUSERS\294\CREATALL\TOPHAT.LTR

TOP HAT EXEMPTION STATEMENT

1. Employer: Creative Alliance, Inc.
2. Employer Address: 437 West Jefferson Street
Louisville, KY 40202
3. Employer Identification Number: 61-1121048
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plan.
6. The plan covers one employee.
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

To be filed with:

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

**BROWN, TODD
& HEYBURN PLLC**

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