

HAYFLICH
ACCOUNTANTS AND CONSULTANTS**HAYFLICH & STEINBERG***Certified Public Accountants*#8 Stonecrest Drive
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January 21, 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

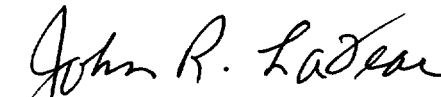
RE: Creative Kitchens Incorporated
FEIN: 55-0439919

Dear Sir or Madam:

Enclosed is a Notice filed on behalf of the captioned in accordance with DOL regulations 29 C.F.R. §2520.104-23 as an alternative method of reporting unfunded deferred compensation plans for a select group of management or highly compensated employees.

Sincerely,

HAYFLICH & STEINBERG



John R. Lafear, CPA/PFS

Enclosures

c: Mr. Robert E. Stepp
Mr. W. Stephen Flesher, Esq.

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR NON-QUALIFIED DEFERRED COMPENSATION PLANS FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

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200 Constitution Avenue NW
Washington D.C. 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. §2520.104-23, the following information is provided for by the undersigned employer.

Name and Address of Employer: Creative Kitchens Incorporated
1242 Fifth Avenue
Huntington, WV 25701

Employer Identification Number: 55-0439919

The undersigned employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in each
Plan 1 Plan, covering 1 employee

