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CREATIVE DINING SERVICES

ONE ROYAL PARK DRIVE • SUITE #3 • ZEELAND, MICHIGAN 49464 • 616-748-1700 • FAX 616-748-1900

U.S. DEPT. OF LABOR
OFFICE OF PUBLIC DISCLOSURE
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November 10, 2000

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

Re: Creative Dining Services, Inc. Non-qualified Deferred Compensation Plan

Ladies and Gentlemen:

We maintain a non-qualified deferred compensation plan for a select group of our management employees. This letter is intended to comply with the requirements of DOL Regulations §2520.104-23 which provides an alternate method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address and employer ID number of the employer are as follows:

Creative Dining Services, Inc.
One Royal Park Drive, Suite #3
Zeeland, MI 49464
EIN No.: 38-2915451

2. We maintain a plan or plans for the purpose of providing deferred compensation for a select group of management employees;
3. We maintain only one such plan;
4. The plan covers four (4) employees as of the date of this letter.
5. We will provide copies of plan documents to the Secretary of Labor upon request.

Be Creative...

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Very truly yours,

CREATIVE DINING SERVICES, INC.

By: Steven M. Benz
Its: Via President

cc: Varnum, Riddering, Schmidt & HowlettLLP
Attention: Timothy J. Tornga

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