

Great! Since you're open to flexible configurations, we can focus on the following:

1. **Start with Sink Bases:** Each kitchen requires one sink base cabinet.
2. **Add Base Cabinets:** Use the other base cabinets (e.g., B12, B15, B18, etc.) to complete the lower cabinetry for each kitchen.
3. **Add Wall Cabinets:** Incorporate wall cabinets flexibly based on what is available.
4. **Optimize Inventory:** Maximize the number of kitchens by utilizing as many cabinets as possible.

I'll now calculate how many full kitchens can be created by pairing each sink base with the rest of the inventory.

Here's the breakdown:

- **Base cabinets available (excluding sink bases):** 132 units.
- **Sink base cabinets:** 78 units.

Maximum Kitchens

Since the number of sink base cabinets limits the configurations, you can create **78 complete kitchens** using your current inventory. Additional base and wall cabinets can be flexibly allocated to enhance the functionality of each kitchen.