

EASTMAN & SMITH LTD.

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Established 1844

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OF COUNSEL:
HOWARD M. FRIEDMAN
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ALSO ADMITTED IN:
*Michigan *Florida

WRITER'S DIRECT DIAL: (419) 247-1662
E-MAIL: JDSnavely@EASTSMITH.COM

February 26, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20216

Re: Employee Benefit Plan Filing

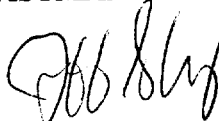
Ladies and Gentlemen:

Enclosed please find an Employee Benefit Plan filing for Mancy's Restaurant, Inc. If you should have any questions, please do not hesitate to call.

If you should have any questions, please do not hesitate to call.

Very truly yours,

EASTMAN & SMITH LTD.



Jeffrey D. Snavely

JDS/psm
Enclosure

02 MAR 26 PM 2:14
RECEIVED
FBI - CLEVELAND
COMMUNICATIONS SECTION

MANCY'S RESTAURANT, INC.
953 Phillips Avenue
Toledo, Ohio 43613

Date: 10-27-01

Office of Employee Benefits Security
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20010

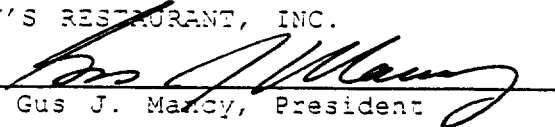
To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, as provided for an unfunded or insured welfare plan for a select group of management or highly compensated employees in D.O.L. Reg., §2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is Mancy's Restaurant, Inc.
2. The mailing address of the employer is 953 Phillips Avenue, Toledo, Ohio 43613
3. The employer's federal identification number (EIN) is: 34-1230082
4. The number of plans and the number of participants in each plan is: 1

A. This Corporation currently has one (1) employee benefit plan(s) establishing a welfare plan benefits for a select group of management and/or highly compensated employees. One employee participates in this plan. The employer will provide a copy of the agreement(s) to the Secretary of Labor upon request.

MANCY'S RESTAURANT, INC.

By X 
Gus J. Mancy, President

Date: 10-27-01

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953 Phillips Avenue
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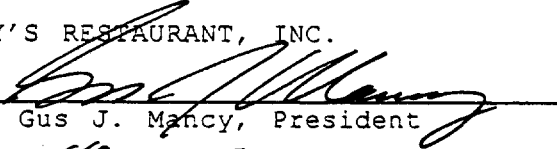
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By X. Gus J. Mancy
Gus J. Mancy, President

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