

**STATEMENT TO SECRETARY OF LABOR  
REGARDING THE ADOPTION OF A NONQUALIFIED DEFERRED  
COMPENSATION PLAN BY FRISCH'S RESTAURANTS, INC.**

The employer, FRISCH'S RESTAURANTS, INC., an Ohio corporation (hereinafter referred to as "Employer"), by Board of Directors' action on the 1st day of July, 2004, adopted a nonqualified deferred compensation plan (hereinafter referred to as the "Plan"). Pursuant to Regulation §2520.104-23 promulgated under the Employee Retirement Income Security Act of 1974 (hereinafter referred to as the "Act"), the Employer hereby files with the Secretary of Labor, this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Act.

The information required to be provided in the Statement under Regulation §2520.104-23(b)(1) is stated as follows:

- |    |                                       |   |
|----|---------------------------------------|---|
| 1. | Name of Employer:                     | Frisch's Restaurants, Inc.                    |
| 2. | Address of Employer:                  | 2800 Gilbert Avenue<br>Cincinnati, Ohio 45206 |
| 3. | Employer Identification Number (EIN): | 31-0523213                                    |
| 4. | Number of such Plans:                 | One (1)                                       |
| 5. | Number of Employees in this Plan:     | Seventeen (17)                                |

Employer also declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the benefits are provided as needed solely from the general assets of the Employer.

FRISCH'S RESTAURANTS, INC.

BY: \_\_\_\_\_

Its: \_\_\_\_\_

**Cors & Bassett, LLC**

A T T O R N E Y S   A T   L A W

August 24, 2004

Top Hat Plan Exemption  
Pension, Welfare, Benefits Administration  
Room N-5638  
U. S. Department Of Labor  
200 Constitution Avenue, N W  
Washington, D C 20210

RE: Frisch's Restaurants, Inc.  
Fidelity Executive Savings

Dear Sir or Madam:

This letter is written pursuant to Regulation 2520.104-23, and includes the required filing for the captioned plan, which was adopted effective July 28, 2004.

If you should have any questions, please contact me.

Sincerely,



Hans M. Zimmer

HMZ/kev  
Enclosure  
Copy to: Cookie Mc Donough

CERTIFIED MAIL NO. 7002 2030 0002 9869 4310  
RETURN RECEIPT REQUESTED

Hans M. Zimmer direct dial (513) 852-8209 e-mail h mz@corsbassett.com

537 East Pete Rose Way Suite 400 Cincinnati, Ohio 45202-3578 telephone (513) 852-8200 facsimile (513) 852-8222

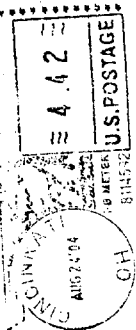
CELEBRATED MAIL



7002 2030 0002 9869 4310

**Cors & Basset, LLC**  
ATTORNEYS AT LAW

537 East Pete Rose Way  
Suite 400  
Cincinnati, Ohio 45202-3578



TOP HAT PLAN EXEMPTION  
PENSION WELFARE BENEFITS ADMIN  
ROOM N-5638  
U S DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE N W  
WASHINGTON D C 20210