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10 South Riverside Plaza  
Suite 900  
Chicago, IL 60606

March 23, 2005

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

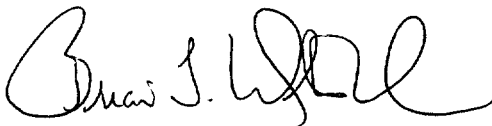
Re: Fireplace Inns, Inc.  
Supplemental Employees' Retirement Plan  
FEIN 36-2673257

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above-referenced Plan, as required under Department of Labor Regulation, 29 C.F.R. 2520.104-23.

Very truly yours,

BLACKMAN KALLICK BARTELSTEIN, LLP



Brian T. Whitlock

BTW/dp

Enclosure

00187202

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT  
FOR AN UNFUNDED NONQUALIFIED  
DEFERRED COMPENSATION PLAN**

To The Secretary of Labor:

Pursuant to Department of Labor Regulation, 29 C.F.R. 2520.104-23, and the alternative reporting and disclosure requirements under Part 1 of the Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, the following information is provided by:

Name and Address of Employer:           Fireplace Inns, Inc.  
                                                          1448 North Wells Street  
                                                          Chicago, IL 60610

Employer Identification No.:               36-2673257

Fireplace Inns, Inc. maintains the Fireplace Inns, Inc. Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan:               Fireplace Inns, Inc. Deferred Compensation Plan

Number of Employees Covered: 1

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**BK** Blackman Kallick Bartelstein LLP  
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