

STOEL RIVES LLP

A T T O R N E Y S

STANDARD INSURANCE CENTER
900 SW FIFTH AVENUE, SUITE 2300
PORTLAND, OREGON 97204-1268
Phone (503) 224-3380 Fax (503) 220-2480
TDD (503) 221-1045
Internet: www.stoel.com

April 25, 1996

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DENNIS LEYBOLD
Direct Dial
(503) 294-9424
email dleybold@stoel.com


CERTIFIED MAIL NO. P 964 727 543
RETURN RECEIPT REQUESTED

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

Re: McMenamins, Inc. Deferred Compensation Plan

Enclosed for filing is a Statement for the above-referenced top-hat plan. It is submitted in accordance with Department of Labor Regulation § 1.2520.104-23.

Very truly yours,


Dennis Leybold

D-L:arg
Enclosure
cc: Mr. Larry Dortmund

PDX4-106415.1 26687-0002

SEATTLE

PORTLAND

VANCOUVER, WA

BOISE

SALT LAKE CITY

WASHINGTON, D.C.

TOP-HAT PLAN STATEMENT

DUL-2000A
PUEL: 000000
90 APR - 2 11 11

Employer Name: McMenamins, Inc.

Employer Address: 1624 NW Glisan
Portland, OR 97209

Employer Identification Number: 93-0993010

93-0993010

McMenamins, Inc. maintains this unfunded pension plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees, and submits the following information pursuant to Department of Labor Regulations § 2520.104-23:

<u>Name of Plan</u>	<u>Number of Employees</u>
McMenamins, Inc. Deferred Compensation Plan	13

Dated: 3-12, 1998

McMenamins, Inc.

By Mike Miller