

**Kansas City Office:**

4700 Belleview, Suite 201 • Kansas City, Missouri 64112
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6900 Winnetka Circle, Suite B • Minneapolis, Minnesota 55428
Office 763.503.6620 • Fax 763.503.6619
Please reply to the Minneapolis Office

July 17, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S Department of Labor
200 Constitution Avenue N.W.
Washington D.C. 20210

RE: Top Hat Registration Statement

Dear Sir or Madam:

Pursuant to DOL Reg. § 2520.104-23, the following information is provided regarding the top hat plan maintained by Great American Restaurants, Inc. Nonqualified Deferred Compensation Plan:

Name of Plan:	Great American Restaurants, Inc. Nonqualified Deferred Compensation Plan
Name and Address of Employer:	Great American Restaurants, Inc. 3066 Gatehouse Plaza Falls Church, VA 22042
Employer's EIN:	54-1025525
Number of Plans Covered by Statement:	One
Number of Employees Participating in Plan:	Twenty (20)
Declaration:	Employer maintains a non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.
Plan Documents:	Provided upon request pursuant to ERISA 104(a)(6).

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Top Hat Plan Exemption
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July 17, 2006
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If you should have any questions regarding the statement, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Darcy L. Hitesman".

Darcy L. Hitesman
Writer's Email: Darcy.Hitesman@HaynesHitesman.com

DLH/klg

cc: client



HaynesHitesman
a professional corporation

6900 Winnetka Circle, Suite B • Minneapolis, MN 55428

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