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WRITER'S DIRECT DIAL:

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February 26, 2008

0251

Top Hat Exemption
Pension and Welfare Benefits Administration
United States Department of Labor
200 Constitution Avenue NW
Room N-1513
Washington D.C. 20210

Re: Lawry's Restaurants, Inc.
Senior Officer Retirement Income Plan

Dear Sir or Madam:

Enclosed is the Top Hat Statement required by 29 C.F.R. 2520.104-23 for the captioned plan.

Very truly yours,



John R. St. John
Of ST. JOHN, WALLACE, BRENNAN & FOLAN LLP

JRS/sf

Enclosure

...0251 Lawry's\c02-26-08 TopHat ltr.wpd

cc: Carolyn Goldsberry

0251-25 PM:46

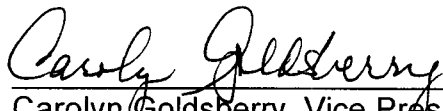
TOP HAT STATEMENT

Lawry's Restaurants, Inc. hereby submits the following statement pursuant to 29 C.F.R. Section 2520.104-23:

1. The name and address of the sponsoring employer is:

Lawry's Restaurants, Inc.
234 East Colorado Blvd., Suite 500
Pasadena, California 91101
2. The Employer Identification Number is 95-0925915.
3. Lawry's Restaurants, Inc. maintains the Senior Officer Retirement Income Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. There is only one such Plan. There are four (4) employees who are currently participating in the Plan.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Carolyn Goldsberry, Vice President,
Human Resources
Lawry's Restaurants, Inc.

Date: 2/21/08

