

# GRILL CONCEPTS, INC.

The Owners, Managers and Licensors of  
The Grill On The Alley & Daily Grill Restaurants

08 JUL -2 AM 8:16

May 15, 2008

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

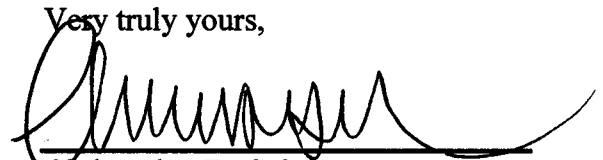
**Re: Notice of Plan of Deferred Compensation**

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:  
Grill Concepts Services, Inc.  
6300 Canoga Avenue, Suite 1700  
Woodland Hills, CA 91367
2. Federal Employee Identification Number (EIN): 20-3645375
3. The Employer maintains one plan of deferred compensation, which is evidenced by a written document, primarily for the purpose of providing supplemental retirement benefits to a select group of management and highly-compensated employees, directors and certain independent contractors.
4. Approximately 21 individuals are covered by such plan.

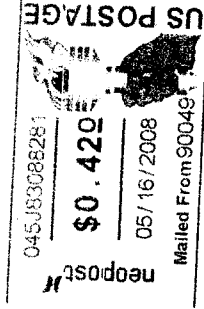
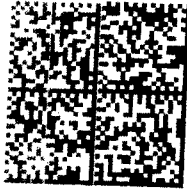
Very truly yours,



Christopher D. Gehrke  
Vice President, Human Resources

# GRILL CONCEPTS

6300 Canoga Avenue, Suite 1700  
Woodland Hills, CA 91367



TOP HAS PLAN EXEMPTION  
EMPLOYEE BENEFIT SECURITY ADMINISTRATION  
FROM N-1513  
US DEPT. OF LABOR  
200 CONSTITUTION AVE., N.W.  
WASHINGTON, DC 20210  
20210+0000

