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February 23, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Golden Corral Corporation
Long Term Incentive Plan II

Dear Sir or Madam:

The plan sponsor described below has adopted a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Benefits from the plan are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

This statement is being filed in accordance with 29 C.F.R. § 2520.104-23:

1. Name of plan: Golden Corral Corporation Long Term Incentive Plan II.
2. Name and address of plan sponsor: Golden Corral Corporation, 5151 Glenwood Avenue, Suite 300, Raleigh, North Carolina 27612.
3. Employer identification number: 56-1005071
4. Number of employees in plan: 18
5. Date as of which plan became subject to ERISA: February 1, 2009.

Please contact the undersigned if additional information is required.

Sincerely,



William R. Whitehurst

WRW/dlm

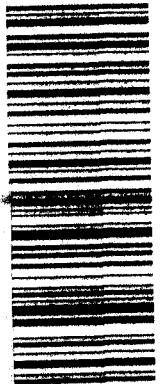
cc: Ms. Judy Irwin
Ms. Erika Braun
Robert B. Heyward, Esquire

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF RETURN ADDRESS. FOLD AT DOTTED LINE

ED MAIL



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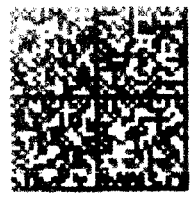


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First Class Mail

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200 Constitution Avenue, N.W.
Washington, D.C. 20210



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