

PAPPAS BAR-B-Q
DOT COFFEE SHOP
YIAYI MARY'S PAPPAS GREEK KITCHEN
PAPPAS BROS. STEAKHOUSE
PAPPAS BURGER



PAPPASITO'S CANTINA
PAPPAS GRILL STEAKHOUSE
PAPPADEAUX SEAFOOD KITCHEN
PAPPAS SEAFOOD HOUSE

2520101200009

December 17, 2009

BY CERTIFIED MAIL NO. _____
RETURN RECEIPT REQUESTED

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

EBSA/PUBLIC DISCLOSURE
2010 JAN -4 PM 12:04

Re: *Pappas Deferred Compensation Plan*

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Pappas Restaurants, Inc., a Texas corporation (the "Sponsor") maintains and sponsors the Pappas Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is 642 Yale Street, Houston, Texas 77007.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 76-0193066.
4. The Sponsor declares that it maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 81 employees participating in the Plan.


Very truly yours,

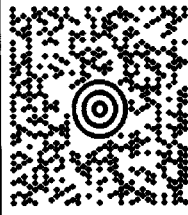
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LTR 1 OF 1

CLINE YOUNG
512-499-8005 2525
AUSTIN TX
221 WEST 6TH STREET
AUSTIN TX 78701

SHIP TO:

TOP HAT PLAN EXEMPTION-EBSA
866-487-2365
U.S. DEPARTMENT OF LABOR
ROOM N-1513
200 CONSTITUTION AVE., N.W.
WASHINGTON DC 20210-0001

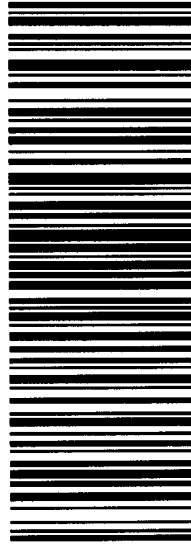


MD 201 9-74



UPS NEXT DAY AIR SAVER 1P

TRACKING #: IZ 4F9 2V7 13 9220 1974



BILLING: P/P

Cost Center: 601416



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