

2520130090498



2013 FEB 22 PM 2:55

401 Broadhollow Road  
Melville, NY 11747  
(631) 715-4100

2013 FEB 22 PM 2:55

**FORM 5500, BOX D – DFVC FILING**

February 21, 2013

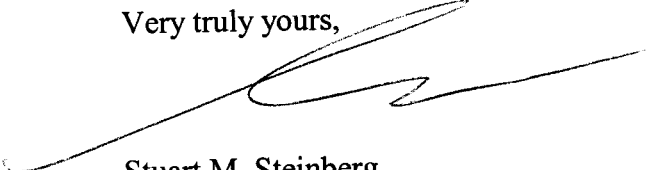
U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
Room N-1513  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: Sbarro, LLC

Dear Sir or Madam:

Please be advised that the enclosed filing is being made as part of a filing under the Delinquent Filer Voluntary Compliance Program. If you have any questions or need further information, please call me.

Very truly yours,



Stuart M. Steinberg  
Vice President and General Counsel



401 Broadhollow Road  
Melville, NY 11747  
(631) 715-4100

February 21, 2013

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

Re: Sbarro, LLC

Dear Sir or Madam:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded welfare benefit plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

Accordingly, enclosed please find an Exemption Notice disclosing the establishment of the Sbarro, LLC Executive Severance Plan as a top-hat welfare plan. In accordance with Section 104(a) (1) of ERISA, Sbarro, LLC will provide Plan documents to the Secretary of Labor upon request.

Please acknowledge receipt of this filing by stamping or signing the enclosed copy of the Exemption Notice and return it to me in the enclosed self addressed envelope.

If you have any questions or need further information, please call me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Stuart M. Steinberg", is written over a long, thin horizontal line that extends across the page.

Stuart M. Steinberg  
Vice President and General Counsel

**SBARRO, LLC  
EXECUTIVE SEVERANCE PLAN**

**EXEMPTION NOTICE-UNITED STATES DEPARTMENT OF LABOR**

Company: Sbarro, LLC  
Address: 401 Broadhollow Road  
Melville, NY 11747  
E.I.N.: 11-25019396

Sbarro, LLC (“Sbarro”) maintains the Sbarro, LLC Executive Severance Plan (the “Plan”) primarily for the purpose of providing certain welfare benefits for a select group of management or highly compensated employees. The Plan was adopted June 1, 2012.

Sbarro maintains one top-hat welfare benefit plan with a total of approximately 10 employees as participants. Sbarro will provide Plan documents to the Secretary of Labor upon request.

Form **5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

### Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

Official Use Only  
OMB Nos. 1210-0110  
1210-0089

**2008**

This Form is Open to Public Inspection.

#### Part I Annual Report Identification Information

For the calendar plan year 2008 or fiscal plan year beginning 01/01/2012, and ending 12/31/2012,

**A** This return/report is for: (1)  a multiemployer plan; (3)  a multiple-employer plan; or  
(2)  a single-employer plan (other than a multiple-employer plan); (4)  a DFE (specify) \_\_\_\_\_

**B** This return/report is: (1)  the first return/report filed for the plan; (3)  the final return/report filed for the plan;  
(2)  an amended return/report; (4)  a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here

**D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

#### Part II Basic Plan Information -- enter all requested information.

**1a** Name of plan  
SBARRO, LLC EXECUTIVE SEVERANCE PLAN

**1b** Three-digit plan number (PN) ▶ 888

**1c** Effective date of plan (mo., day, yr.)  
01/01/2012

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)  
(Address should include room or suite no.)  
SBARRO, LLC

**2b** Employer Identification Number (EIN)  
11-2501939

**2c** Sponsor's telephone number  
631-715-4100

**2d** Business code (see instructions)

401 BROADHOLLOW ROAD

MELVILLE

NY 11747

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN  
HERE

Signature of plan administrator

2-22-2013

Date

Stuart Steinhilber  
Type or print name of individual signing as plan administrator

SIGN  
HERE

Signature of employer/plan sponsor/DFE

2-22-2013

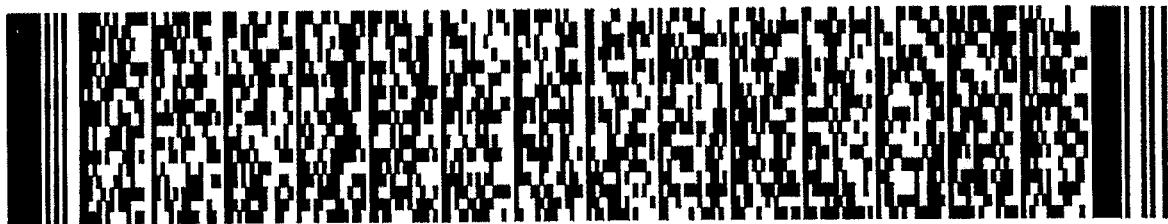
Date

Stuart Steinhilber  
Type or print name of individual signing as employer, plan sponsor or DFE

For Paperwork Reduction Act Notice and GMB Control Numbers, see the instructions for Form 5500.

v11.3

Form 5500 (2008)



020871010J



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")  
SAME

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:  
a Sponsor's name

b EIN

c PN

5 Preparer information (optional) a Name (including firm name, if applicable) and address

b EIN

c Telephone number

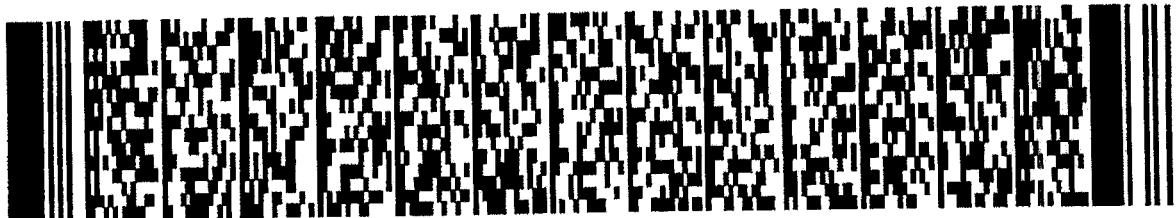
6 Total number of participants at the beginning of the plan year	6	
7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)		
a Active participants	7a	
b Retired or separated participants receiving benefits	7b	
c Other retired or separated participants entitled to future benefits	7c	
d Subtotal. Add lines 7a, 7b, and 7c	7d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	7e	
f Total. Add lines 7d and 7e	7f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	7g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	7h	
i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)	7i	

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

- a  Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions):
- b  Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):  4H

- 9a Plan funding arrangement (check all that apply)
- (1)  Insurance
  - (2)  Code section 412(e)(3) insurance contracts
  - (3)  Trust
  - (4)  General assets of the sponsor

- 9b Plan benefit arrangement (check all that apply)
- (1)  Insurance
  - (2)  Code section 412(e)(3) insurance contracts
  - (3)  Trust
  - (4)  General assets of the sponsor



020871020K



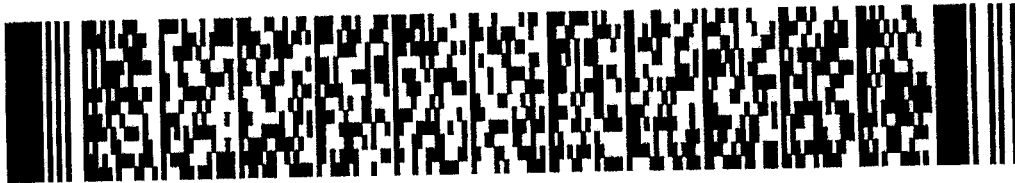
**10** Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

**a** Pension Benefit Schedules

- (1)  R (Retirement Plan Information)
- (2)  B (Actuarial Information)
- (3)  E (ESOP Annual Information)
- (4)  SSA (Separated Vested Participant Information)

**b** Financial Schedules

- (1)  H (Financial Information)
- (2)  I (Financial Information – Small Plan)
- (3)  A (Insurance Information)
- (4)  C (Service Provider Information)
- (5)  D (DFE/Participating Plan Information)
- (6)  G (Financial Transaction Schedules)



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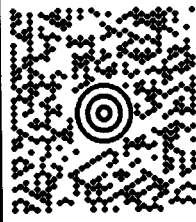
1 OF 1

0.0 LBS LTR

CAROL WHALEN  
631-715-4100 224  
CORPORATE SBARRO  
401 BROAD HOLLOW ROAD  
MELVILLE NY 11747

**SHIP TO:**

EMPLOYEE BENEFITS SECURITY ADM  
U.S. DEPARTMENT OF LABOR  
ROOM N-1513  
200 CONSTITUTION AVENUE, NW  
TOP HAT PLAN EXEMPTION  
WASHINGTON DC 20210-0001



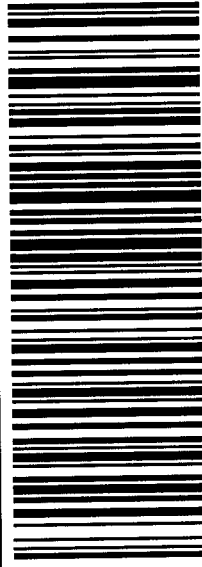
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**UPS NEXT DAY AIR**

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TRACKING #: 1Z V28 6E2 01 9125 4782



BILLING: P/P

Accounting Unit: 99900 Legal



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