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January 31, 1995

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Ave.
Washington, DC 20210

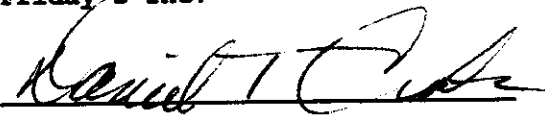
RE: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that TGI Friday's Inc. Employer Identification No. 13-2677117 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates.

<u>Plan</u>	<u>Current Participants</u>
TGI Friday's Inc. Deferred Compensation Plan	65

Very truly yours,
TGI Friday's Inc.

BY: 

Title: VP - General Counsel