

HOSS'S STEAK AND SEA HOUSE, INC.

NOTICE TO INTERESTED PARTIES

To All Eligible Employees:

An application is to be made to the Internal Revenue Service for an advance determination on the continued qualification of the following employee retirement plan after amendment and restatement:

Name of Plan:	Hoss's Steak and Sea House, Inc. Employee Stock Ownership Plan
Plan Number:	002
Name and Address of Company:	Hoss's Steak and Sea House, Inc. 170 Patchway Road Duncansville, PA 16635-8431
Employer I.D. Number:	25-1761401
Name and Address of Plan Administrator:	Plan Committee Hoss's Steak and Sea House, Inc. (as above)
Document Locator Number:	17007043137027

An Application for Determination (IRS Form 5300) will be filed on January 3, 2012 for an advance determination as to whether the plan continues to meet the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment.

The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

The principal purpose of the amendment is to bring the plan into compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”) and the applicable requirements of the 2010 Cumulative List of Changes in Plan Qualification Requirements.

All nonunion employees, except leased employees and nonresident aliens, who have completed a Year of Service are eligible to participate under the plan, provided they have attained age twenty-one (21). All Employees who were eligible to participate in the Company’s Employee Stock Ownership Plan on the Effective Date of this restated Plan are automatically eligible to participate in the restated Plan.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan, letter dated July 5, 2007.

Rights of Interested Parties

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may, instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

Requests for Comments by the Department of Labor

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is ten (10). If you request the Department to comment, your request must:

- (1) be in writing;
- (2) be signed by the interested parties or by an authorized representative of such parties;
- (3) state the number of persons needed for the Department to comment;

- (4) contain the names of the interested parties requesting the Department to comment and the address of the interested party or designated representative to whom all correspondence with respect to the request should be sent;
- (5) state the name of the Company and the Employer I.D. number as given above;
- (6) state the name of the Plan, the Plan number, and the name of the Plan administrator as given above;
- (7) state whether the parties submitting the comment are:
 - (a) Employees eligible to participate under the Plan,
 - (b) Employees with accrued benefits under the Plan, or former Employees with vested benefits under the Plan,
 - (c) Beneficiaries of deceased former Employees who are eligible to receive or are currently receiving benefits under the Plan,
 - (d) Employees not eligible to participate under the Plan;
- (8) contain the address of EP Determinations to whom the application was or will be submitted, as given above;
- (9) contain a statement of the specific matters upon which the Department's comment is sought, as well as how such matters relate to the interested parties making the request.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Pension and Welfare Benefits Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

The Department must receive your request for its comment on your behalf by January 30, 2012. Please note, however, that the Department must receive your request earlier, by January 18, 2012, if you wish to preserve your right to comment to EP Determinations in the event the Department declines to comment.

Comments to the Internal Revenue Service

Comments submitted by you to EP Determinations must be in writing and received by them by February 17, 2012. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department of Labor notifies you that it will not comment on a particular matter, or by February 17, 2012, whichever is later. In no event may the comment be received later than March 5, 2012.

Additional Information

Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2011-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust agreement; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Sections 17 and 18 of Revenue Procedure 2011-6) is available at the corporate offices at 170 Patchway Road, Duncansville, Pennsylvania during the hours of 9:00 a.m. to 5:00 p.m., for inspection and copying. There is a nominal charge for copying and/or mailing.