

2520005097490

March 9, 2005

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

TO: Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Claire's Stores, Inc.
2400 West Central Road
Hoffman Estates, Illinois 60195-1930
E.I.N: 59-0940416

Claire's Stores, Inc. (the "Employer") maintains the Claire's Stores, Inc. 2005 Management Deferred Compensation Plan and the Claire's Stores, Inc. Management Deferred Compensation Plan (collectively, the "Plans") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. These are the only such plans maintained by the Employer. The number of employees participating in the Plans are 31 and 29, respectively.

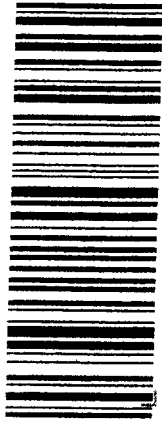
CLAIRE'S STORES, INC.

By: Joseph A. DeFalco Jr.
Name: Joseph A. DeFalco Jr.
Title: CHIEF ADMINISTRATIVE OFFICER

Claire's Stores, Inc.
2400 West Central Road
Hoffman Estates, IL 60195-1930

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

CERTIFIED MAIL



7099 3400 0017 6205 6557



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