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HOLLAND & HART



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39210.0009

February 1, 2006

VIA CERTIFIED MAIL -RETURN RECEIPT REQUESTED

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

**Re: Furniture Row BC, Inc.
EIN: 84-1472015
Statement Regarding Deferred Compensation Plan**

To the Office of Employee Benefits Security:

We are filing on behalf of our client, Furniture Row LLC, a company related to the Plan sponsor, Furniture Row BC, Inc., the enclosed statement required by Department of Labor Reg. § 2520.104-23(b).

Sincerely,

Jane O. Francis, P.C.
of Holland & Hart LLP

Enclosure

cc: Gregory A. Ruegsegger, Esq.

3487017_1.DOC

Holland & Hart LLP Attorneys at Law

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555 17th Street Suite 3200 Denver, Colorado 80202-3979 Mailing Address P.O. Box 8749 Denver, Colorado 80201-8749

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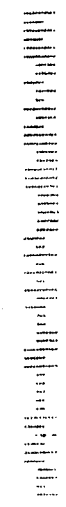
STATEMENT REGARDING DEFERRED COMPENSATION PLAN

Employer: Furniture Row BC, Inc.

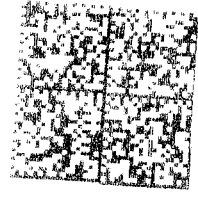
Address: 105 W. Jefferson
Englewood, CO 80110

EIN: 84-1472015

Effective February 1, 2006, the Employer adopted the Furniture Row BC, Inc. Deferred Compensation Plan (the "Plan") for the benefit of certain of its employees. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Approximately 45 employees will receive a benefit under the Plan. The Plan is the only deferred compensation arrangement provided to any employees employed by the Employer.



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