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March 21, 2006

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**CERTIFIED MAIL (7001 2510 0000 4234 0090)**  
**RETURN RECEIPT REQUESTED**

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

Re: **"Top Hat" Statement Filing**

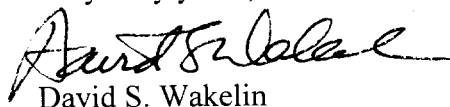
Dear Sir or Madam:

This statement is being submitted pursuant to Department of Labor Regulations Section 2520.104-23. This firm represents The Jackson Laboratory (the "Company"). Please be advised that The Jackson Laboratory adopted a Code §457(f) Non-Qualified Deferred Compensation Plan on March 17, 2006 (the "Plan"). Consistent with the regulatory requirements, please note the following information with regard to this Plan:

- (a) Name of the Employer: The Jackson Laboratory, 600 Main Street, Bar Harbor, Maine 04609-1500.
- (b) Employer Identification Number: 01-0211513
- (c) The Company maintains this Plan to provide deferred compensation for individuals who are members of a select group of management or highly-compensated employees.
- (d) The Company maintains several 457(b) and 457(f) plans. This new Plan currently covers two (2) senior executives of the Company.

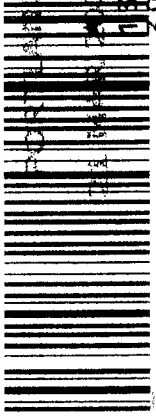
If you need additional information, please let us know.

Very truly yours,

  
David S. Wakelin

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