

Robert M. Fields
245 Park Avenue
39th Floor
New York, New York 10167-0002

212 672-1672
fax 212 792-4001
rmfields@rmfieldslaw.com

June 24, 2006

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

Re: Calico Cottage, Inc. / I. Martin Jacknis

To Whom It May Concern:

Calico Cottage, Inc. (EIN: 11-2687580) (the "Company"), located at 210 New Highway, Amityville, New York 11701, has, as part of an employment contract executed on June 21, 2006, with Mr. I. Martin Jacknis, established one unfunded deferred compensation plan for the benefit of Mr. Jacknis (a management and highly compensated employee). This is the only such plan maintained by the Company and Mr. Jacknis is the only participant.

Please do not hesitate to contact the undersigned if you have any questions.

Sincerely yours,


Robert M. Fields

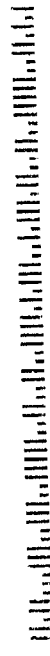
Cc: Mr. Mark Wurzel

06 AUG - 8 AM 3: 32

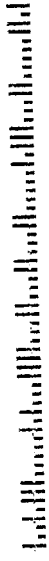
stamps.com
\$0.390
JUL 24 2006
US POSTAGE
FIRST-CLASS MAIL
MAILED FROM 10590
STAMPS.COM
062S0005638319

ROBERT M. FIELDS
attorney at law

Robert M. Fields
245 Park Avenue 39th Floor
New York, NY 10167-0002



Top Hat Plan Exemption
Employee: Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave NW
Washington DC 20210-0002



2006072112