

There's nothing like the sparkle of a Bell Jewelers diamond.



April 19, 2007

U.S. Department of Labor and Pension and Welfare Benefits Administration
200 Constitution Avenue, N.W. Room N5644
Washington, D.C. 20210

RE: Bell Jewelers, Inc. 62-0891220

Dear Sir or Madam:

Pursuant to the reporting and disclosure requirements of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees, please be advised that Bell Jewelers, Inc. maintains the following plan primarily for the purpose of providing deferred compensation to such employees:

Salary Continuation Plan

Number of current plan participants is 1.

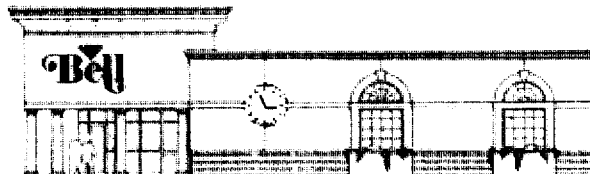
The employer identification number of Bell Jewelers, Inc. is 62-0891220 and the address is 821 N.W. Broad St., Murfreesboro, TN 37129.

Please do not hesitate to contact us if you have any questions or comments in this matter.

Sincerely,

Bell Jewelers, Inc.

By *Lisa L. McCubbin*
Secretary



DVF Dempsey Vantrease & Follis PLLC

Certified Public Accountants & Consultants

630 South Church Street
Murfreesboro, Tennessee 37130



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