



CERTIFIED MAIL/RETURN RECEIPT REQUESTED

2520080801447

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

Dear Sir or Madam:

Effective January 1, 2006, The Tile Shop, LLC adopted The Tile Shop, LLC Equity Incentive Plan (the "Plan"), which provides deferred compensation benefits to certain key employees. The Plan provides that deferred compensation benefits become payable upon such employee's separation from service, disability, death or upon certain other events described in the Plan.

The Tile Shop, LLC believes that the Plan constitutes a "pension plan" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

1. Name and address of the Employer: The Tile Shop, LLC
14000 Carlson Parkway
Plymouth MN 55441
2. Employer Identification Number: 47-0901485
3. The Tile Shop, LLC maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such plans and the number of employees who participate in each plan:

<u>Number of Plans</u>	<u>Number of Employees</u>
1	5

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

THE TILE SHOP, LLC
Plan Administrator

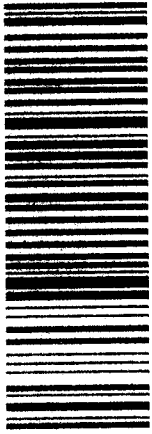
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14000 Carlson Parkway
Plymouth, MN 55441

CERTIFIED MAIL™



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Top Hat Plan Exemption

E. B. S. A.

Room N-1513

U.S. Department of Labor

200 Constitution Avenue N.W.

Washington, D.C. 20310

**RETURN RECEIPT
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