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13-NOV-2007

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

Dear Sir/Madam:

Pursuant to Department of Labor Regulations Section 2520.104-23, "Alternative Method of Compliance for Pension Plans for Certain Selected Employees", under the Employee Retirement Income Security Act of 1974 ("ERISA"), please be advised as follows:

BIC Corporation has adopted the BIC Corporation Restoration Plan for a select group of management or highly compensated employees. The Plan sponsor's EIN is 06-0735597.

The deferred compensation plan is maintained solely for the purpose of providing deferred compensation for the eligible select group of management or highly compensated employees specified under the Plan. The sponsor maintains four such plans covering 67 eligible employees.

This filing is being made in accordance with the terms of the Delinquent Flier Voluntary Compliance Program.

A copy of the above described plan is available upon request.

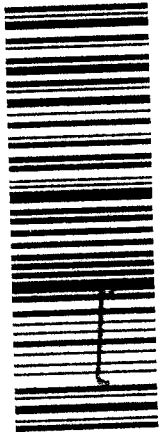
Sincerely,

BIC Corporation

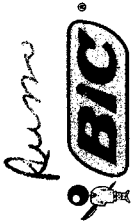
A handwritten signature in cursive script that reads "Paul Russo".

Paul Russo  
Senior Vice President – Human Resources

**CERTIFIED MAIL™**



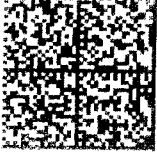
7005 0390 0001 9731 0625



**BIC Corporation**  
500 BIC Drive  
Milford, Connecticut  
06460 USA

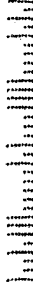
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