



ERISA/PUBLIC DISCLOSURE

2011 MAY 27 PM 1:39

May 17, 2011

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

Re: *Alternative Method of Compliance for Pension Plans for Certain Selected Employees  
Pursuant to 29 CFR §2520.104-23*

Dear Secretary:

Pursuant to 29 CFR §2520.104-23, this letter serves notice that, with respect to the employment agreement, dated as of May 12, 2011, between Two's Company, Inc. and Harvey W. Matlick (the "Plan"), Two's Company, Inc. intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Pursuant to 29 CFR §2520.104-23(b), the following information is provided:

1. **Name of Employer:** Two's Company, Inc.
2. **Address of Employer:** 500 Saw Mill River Road, Elmsford NY 10523
3. **EIN of Employer:** 13-2649761
4. Two's Company, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers one employee.
5. Two's Company, Inc. does not maintain any other top hat plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
6. Two's Company, Inc. will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a) of ERISA.

Sincerely,

Tom Gottlieb

A handwritten signature in black ink, appearing to read "Tom Gottlieb", is written over a horizontal line that spans across the signature area.



CONFIDENTIALITY AGREEMENT

As consideration for your employment by TWO's COMPANY, INC. (the "Company"), you, Harvey W. Matlick ("Employee"), hereby agree to the following:

- 1. Acknowledgements. Employee acknowledges that he/she is an employee of the Company and that the employment with the Company will result in his/her using and becoming familiar with the business affairs of the company including, without limitation (i) information about products, costs, profits, markets and sales ("Business Information"), (ii) list of the past, current and prospective customers and vendors ("Customer and Vendors Lists"), and (iii) plans for the future developments, including, but not limited to, marketing, business strategies, advertising and promotional plans, technological and technological and technical developments and product designs ("Plan"). Employee further acknowledges that the Business Information, Customer and Vendor List and Plans are not available to competitors of the Company and that the disclosure thereof would adversely affect the business of the Company and accordingly is trade secrets of the Company ("Trade Secrets").
2. NON-Disclosure of Trade Secrets. As consideration for employment at will by the Company, Employee agrees that during his/her employment with the Company and for a period of two years following the termination of such employment for whatever reason shall (i) not disclose the Trade Secrets to any third party and (ii) use his/her best efforts and exercise the utmost diligence to protect the Trade Secrets from disclosure.
3. Relief. Employee acknowledges that a breach by him/her of his/her Agreement may cause irreparable harm and damage to the Company, the monetary amount of which may be virtually impossible to ascertain. Accordingly, employee agrees that the Company shall have the right to an injunction from a court of competent jurisdiction enjoining and restraining any breach by Employee of the provisions of this agreement, and that such right shall be cumulative and in addition to whatever remedies the Company may possess.
4. No Solicitation. The employee further agrees that for two years after his/her employment, he/she shall not, either directly or indirectly or as an employee, agent or representative of any other person or entity whatsoever, solicit (i) the employees, officers, sales people or any other staff of the Company for the purpose of discussing, negotiating or offering inducements of any nature to leave the employment of the Company, or (ii) any overseas agents or suppliers, vendors, manufacturers, factories agents or trading companies used by the company during your employment.
5. Miscellaneous. This agreement embodies all the agreement heretofore between the parties and may not be changed or terminated except by an instrument in writing signed by the parties. The parties agree that this agreement is not construed as or interpreted to be an agreement for employment. This agreement shall be binding upon and inure to the benefit of the respective parties hereto, their legal representative and successors. This agreement and all documents hereto, shall be governed in accordance with the laws of the State of New York.

If the foregoing accurately sets forth the agreement between the Company and Employee, please so indicate by signing this agreement in the space below.

Two's Company, Inc.

By: Harvey Matlick
Name: Harvey Matlick
Title: Vice President-Finance

Accepted and agreed to this 17 day of May, 2002

Harvey W Matlick
Employee Signature

CERTIFIED MAIL™

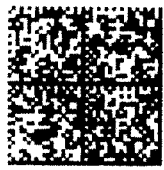


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**WOS**  
**MPANY**<sup>INC</sup>

Mill River Road  
Ford, NY 10523

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TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-1513  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVE. NW  
WASHINGTON, DC 20210

