



Attn: Trading & Market Making/Legal & Compliance/Operations/Systems

UNIFORM PRACTICE ADVISORY (UPC # 032-2006) June 30, 2006

Boyd's Collection, Ltd. (The) – Common Stock (OTC: BOYD)

Boyd's Collection, Ltd. (The) – 9% Senior Subordinated Notes due 2008

Notice has been received that the above Company's Plan of Reorganization (Plan) filed under Chapter XI of the Federal Bankruptcy Code, became effective on June 28, 2006.

Under the Plan, holders of record June 12, 2006, will receive a pro rata share of NEW common stock.

Since surrender of the OLD certificates/notes is not required and are deemed cancelled as of the effective date, trades executed through the June 30, 2006, should be settled with the right to receive the future distribution(s) of NEW common stock. As such, the security is ex-distribution July 3, 2006.

Questions regarding this notice should be directed to: Corporate Data Operations Department, 203.375.9609.

Tara Petta
Director