



4150 MILLENNIUM BLVD. S.E. • MASSILLON, OHIO 44646 • PHONE (330) 834-3332 • FAX (330) 834-3342

February 8, 2007

Retirement Committee
The Ziegler Tire and Supply Company
4150 Millennium Blvd. SE
Massillon, OH 44646

Via Return/Receipt Mail

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

07 MAR 15 AM 9:41

Re: Unfunded Top Hat Plan
Reporting Under Part 1 Title I of the Employee Retirement Income Security Act

Dear Sir/Madam:

This statement is filed under Department of Labor Regulation 2520.104-23 in accordance with the alternative form of compliance with the reporting and disclosure requirements of Part 1 Title I of the Employee Retirement Income Security Act.

- The employer is The Ziegler Tire and Supply Company; 4150 Millennium Blvd. SE; Massillon, OH 44626
- The Internal Revenue Service Employer Identification Number is 34-0636150.
- The Ziegler Tire and Supply Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- The Ziegler Tire and Supply Company maintains one (1) such plans.
- The plan covers seven (7) employees.

Enclosed is a second copy of this letter. Please acknowledge receipt of this submission by stamping and time dating the copy and returning it to the Committee in the enclosed stamped self-addressed envelope. Thank you.

Sincerely yours,

William C. Ziegler
Chairperson of the Committee

Enclosure



BFGoodrich
Tires
Commercial Truck Tires
MICHELIN



BRIDGESTONE

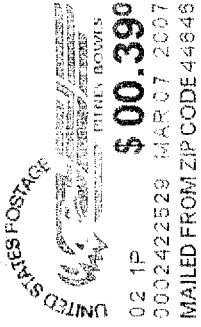
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