

Valley Tire Co., Inc.2107 Gibsonton Rd.
Belle Vernon, Pa 15012Phone 724-930-7660
Fax 877-788-3860

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June 9, 2008

Retirement Committee
Valley Tire Co., Inc.
2107 Gibsonton Rd.
Belle Vernon, PA 15012**Via Return/Receipt Mail**Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210Re: Unfunded Top Hat Plan
Reporting Under Part 1 Title I of the Employee Retirement Income Security Act

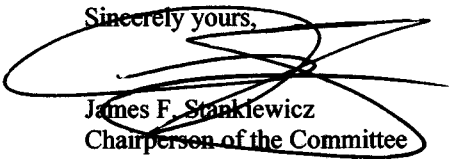
Dear Sir/Madam:

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.

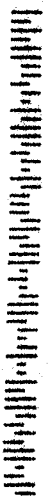
- The employer is Valley Tire Co., Inc.; 2107 Gibsonton Rd., Belle Vernon, PA 15012.
- The Internal Revenue Service Employer Identification Number is 25-1370485.
- Valley Tire Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Valley Tire Co., Inc. maintains one (1) such plan.
- The plan covers nine (9) 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,


James F. Stankiewicz
Chairperson of the Committee

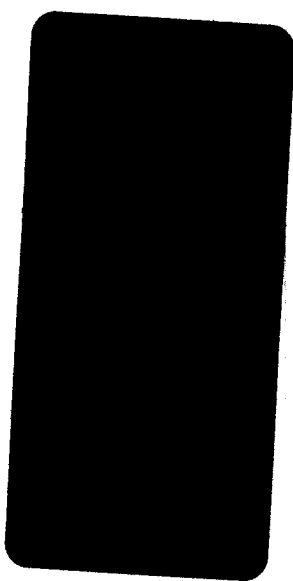
Enclosure



CERTIFIED MAIL



7007 3020 0000 0149 4782



VALLEY TIRE CO., INC.
2107 Gibsonton Road
Belle Vernon, PA 15012

"Let us lower YOUR cost per mile"

*Top Hat Exemption
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