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**REPORTING AND DISCLOSURE STATEMENT
FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES**

SEP 16 AM 10:30

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**VIA CERTIFIED MAIL, RETURN
RECEIPT REQUESTED**

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

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Wiley & Wilson, Inc.
2310 Langhorne Road (24501)
Post Office Box 877
Lynchburg, Virginia 24505-0877

Employer Identification Number: 54-0922889

Wiley & Wilson, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each
Plan: Two (2) Plans covering 18 and 1 Employees,
respectively

Dated: December 31, 2007

Wiley & Wilson, Inc.

By: J. Fred Armstrong
Its: Chairman and CEO

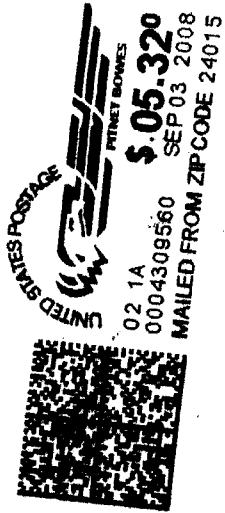
Plan Administrator

**EDMUNDS
WILLIAMS**

BANK OF THE JAMES BUILDING
P.O. Box 958
828 Main Street, 19th Floor
Lynchburg, Virginia 24505-0958



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