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From: Retirement Committee
New England Truck Tire Centers, Inc.
38 Rainbow Lane
Sanford, ME 04073

April 1, 2009

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 20210

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

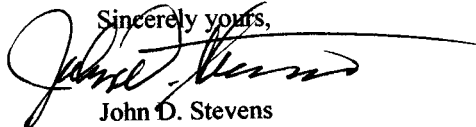
Dear Sir/Madam:

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 New England Truck Tire Centers, Inc.; 38 Rainbow Lane; Sanford, ME 04073.
- The Internal Revenue Service Employer Identification Number is 01-0489754.
- New England Truck Tire Centers, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- New England Truck Tire Centers, Inc. maintains one (1) such plan.
- The plan covers three (3) 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.

Enclosure

Sincerely yours,

John D. Stevens
Chairperson of the Committee

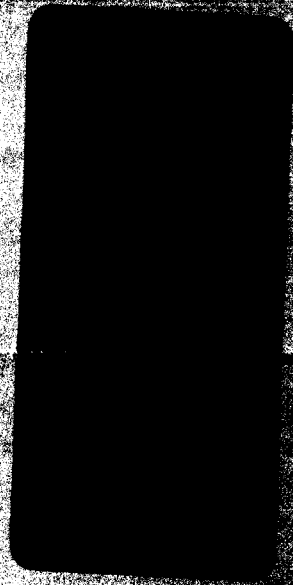
38 Rainbow Lane
Sanford, ME 04073
1-207-324-3345

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAILSM



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