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February 6, 2013

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**  
**RETURN RECEIPT 7010 0290 0002 7838 3024**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Tier1, Inc. Phantom Stock Plan

Dear Sir or Madam:

In accordance with the reporting and filing requirements of 29 C.F.R. § 2520.104-23, enclosed please find a Statement Regarding Employee Benefit Plan for the Tier1, Inc. Phantom Stock Plan. If you should have any questions concerning the enclosed filing, please contact the undersigned at your earliest convenience.

Sincerely,

John E. McGrady, III

JEM/mda  
Enclosure  
cc: Robert J. Guidarelli (w/enc.)

USA/PUBLIC INSULT  
2013 FEB 13 PM 4:11

**STATEMENT REGARDING EMPLOYEE BENEFIT PLAN**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded 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:** Tier1, Inc.  
2403 Sidney Street, Suite 225  
Pittsburgh, PA 15203

**Employer Identification Number:** 13-4253491

**Declaration:** The Corporation maintains plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

**Plans (including No. of participants):** Tier1, Inc. Phantom Stock Plan (covering one [1] employee).

Dated: January 29, 2013

**Tier1, Inc.**

By: 

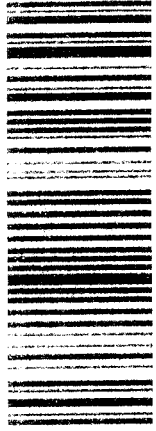
Robert J. Guidarelli

Title: President and Chief Financial Officer

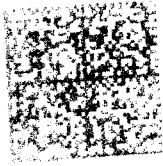
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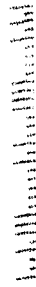


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