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666 Garland Place, Des Plaines, IL 60016 USA | t 847.699.7000 | www.wheels.com

July 2, 2014

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EBSA/REGULATORY

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

Re: Statement Filed Under Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

This letter constitutes a statement as described in Section 2520.104-23 of the Department of Labor Regulations providing an alternative method of compliance with the reporting and disclosure requirements applicable under the Employee Retirement Income Security Act of 1974, as amended, to pension plans for a select group of management or highly compensated employees. The information herein is also filed with the Department of Labor under the Delinquent Filer Voluntary Compliance Program ("DFVC Program"). The following information regarding Wheels, Inc. and its top hat plans is provided in accordance with the above referenced regulation:

1. Employer Name and Address:

Wheels, Inc.
666 Garland Place
Des Plaines, IL 60016

2. Employer Identification Number: 36-2317983

3. Wheels, Inc. maintains or maintained the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer and its affiliates:

Wheels, Inc. Executive Incentive and Equity Plan (f/k/a Wheels, Inc. Deferred Equity Participation Plan) (now sponsored by Frank Consolidated Enterprises, Inc. EIN: 36-3030183) - 13 participants


Wheels, Inc. Phantom Equity Plan for Select Senior Management Employees - 9 participants



As required under the DFVC Program, the latest Form 5500 for each Plan along with one check made payable to the U.S. Department of Labor in the amount of \$750 was sent to the DFVC Program at the Employee Benefits Security Administration.

If you require any further information, please contact the undersigned at (847) 544-4816.

Very truly yours,



Shtomo Y. Grandus
Vice President and Chief Financial Officer

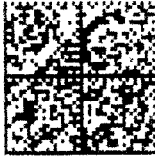
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