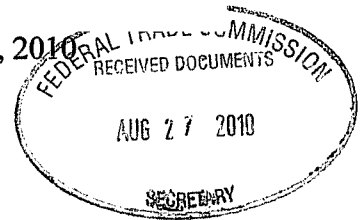


August 18, 2010



Federal Trade Commission
Office of the Secretary
600 Pennsylvania Ave. NW
Washington, DC 20580

Federal Trade Commission

RE: Federal Trade Commission No. 101-0074

I understand that the Federal Trade Commission wants Tops Markets to divest two of the former P & C Stores in Ithaca, NY – one on Triphammer Road and one on Pine Tree Road.

I agree with the recommendation to divest the store on Triphammer Road because there is another TOPS Store about a block and a half away on Triphammer Road.

I strongly oppose the recommendation for the TOPS Store (formerly P & C) on Pine Tree Road. There are no other grocery stores anywhere in this area, and that store serves a large portion of East Ithaca and the surrounding rural area. The Ellis Hollow Senior Apartments are nearby; many of those residents no longer drive but depend upon being able to walk to the TOPS Store to get their groceries. In addition, there are at least five apartment complexes within walking distance, and many of these residents (often international students) who do not have cars and depend upon being able to walk to the grocery store. Having the TOPS Store at East Hill Plaza is very important to people in this area and essential for many.

I am asking you to reconsider the recommendation to close the TOPS Store at East Hill Plaza in Ithaca, NY.

Sincerely,

Carolyn J. McPherson