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Department of Corporations
Los Angeles

BIG O TIRES, INC.

FRANCHISE OFFERING CIRCULAR

(For Business Format Franchises)

**INFORMATION FOR PROSPECTIVE FRANCHISEES
REQUIRED BY THE FEDERAL TRADE COMMISSION**

FRANCHISOR:

BIG O TIRES, INC.
(a Nevada corporation)
12650 East Briarwood Avenue, Suite 2-D
Centennial, Colorado 80112
Telephone: (303) 728-5500

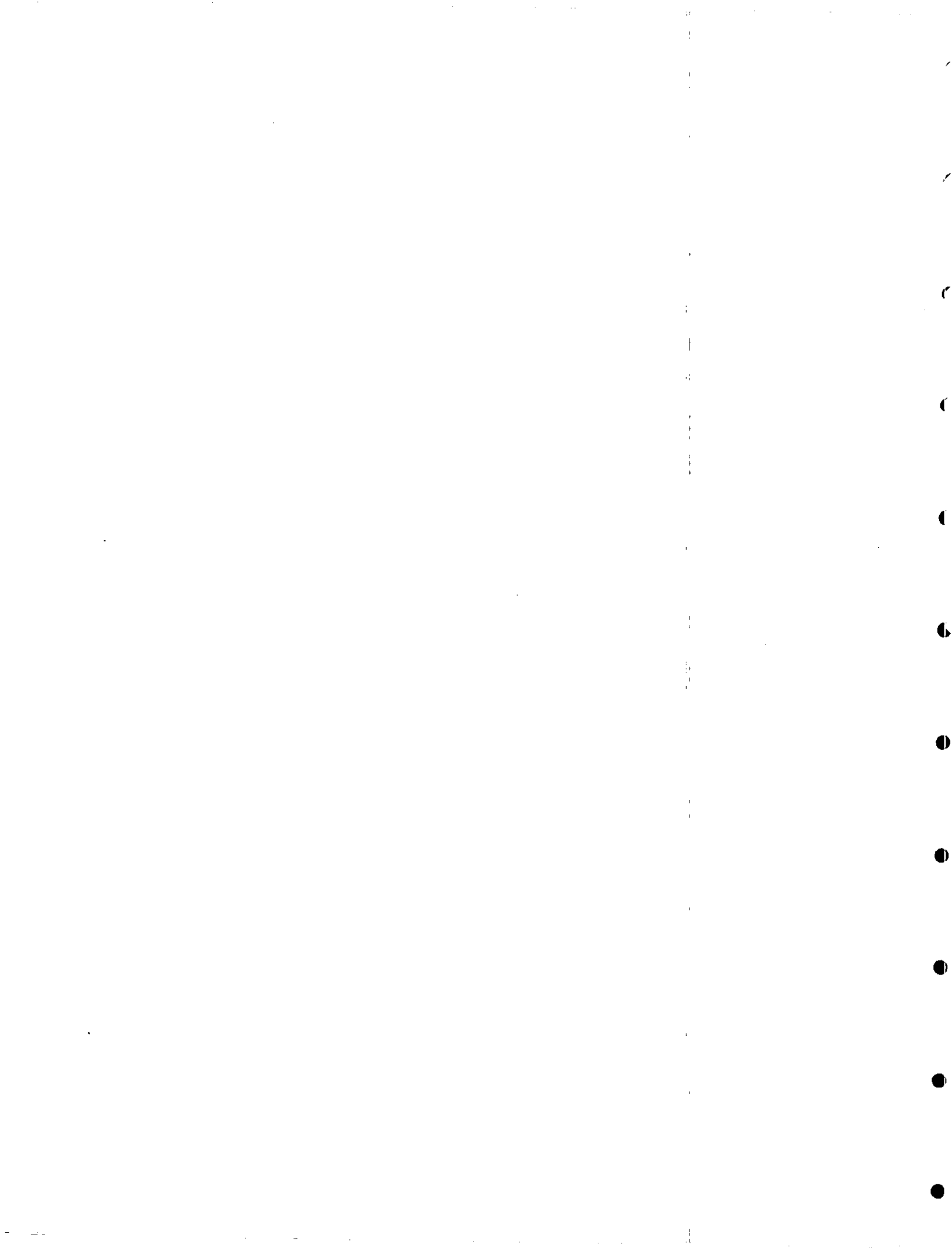
To protect you, we've required your franchisor to give you this information. *We haven't checked it, and don't know if it's correct.* It should help you make up your mind. Study it carefully. While it includes some information about your contract, don't rely on it alone to understand your contract. Read all of your contract carefully. Buying a franchise is a complicated investment. Take your time to decide. If possible, show your contract and this information to an advisor, like a lawyer or an accountant. If you find anything you think may be wrong or anything important that's been left out, you should let us know about it. It may be against the law.

There may also be laws on franchising in your state. Ask your state agencies about them.

**FEDERAL TRADE COMMISSION
WASHINGTON, DC 20580**

THE DATE OF ISSUANCE OF THIS OFFERING CIRCULAR IS:

September 30, 2006





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(For Business Format Franchises)

BIG O TIRES, INC.
(a Nevada corporation)
12650 East Briarwood Avenue, Suite 2-D
Centennial, CO 80112
(303) 728-5500
Websites: www.bigofranchise.com
www.bigotires.com

BIG O, TIRES, INC., a Nevada corporation, is offering Business Format Franchises for the operation of retail stores selling and servicing tires and related automotive products. The initial franchise fee is \$30,000. The fee is lower for an existing franchisee purchasing a second or subsequent franchise. The estimated initial investment required ranges from \$145,300 to \$522,300, inclusive of the initial franchise fee. The details are in Items 5 and 7 of this circular.

Risk Factors:

- 1. THE FRANCHISE AGREEMENT PERMITS THE FRANCHISEE TO SUE THE FRANCHISOR ONLY IN COLORADO. OUT OF STATE LITIGATION MAY FORCE YOU TO ACCEPT A LESS FAVORABLE SETTLEMENT FOR DISPUTES. IT MAY ALSO COST YOU MORE TO SUE US IN COLORADO THAN IN YOUR HOME STATE.**
- 2. THE FRANCHISE AGREEMENT STATES THAT COLORADO LAW GOVERNS THE AGREEMENT, AND THIS LAW MAY NOT PROVIDE THE SAME PROTECTION AND BENEFITS AS LOCAL LAW. YOU MAY WANT TO COMPARE THESE LAWS.**
- 3. CALIFORNIA LAW LIMITS THE APPLICABILITY OF THE FRANCHISE AGREEMENT PROVISIONS IN THE PREVIOUS TWO PARAGRAPHS FOR FRANCHISES OPERATED IN CALIFORNIA.**
- 4. THERE MAY BE OTHER RISKS CONCERNING THIS FRANCHISE.**

Information comparing franchisors is available. Call the state administrators listed in Exhibit A or your public library for sources of information.

Registration of this franchise by a state does not mean that the state recommends it or has verified the information in this Offering Circular. If you learn that anything in this Offering Circular is untrue, contact the Federal Trade Commission and the state authority listed in Exhibit A.

Issue Date: September 30, 2006

Effective Date: California: _____, 2006

