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Tasman Roofing, Inc.
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January 9, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: **Top-Hat Statement Filing**

Dear EBSA:

This is a filing under Department of Labor Regulation §2520.104-23 (Alternative Method of Compliance for Pension Plans for Certain Selected Employees) with respect to the following plan:

Plan: Tasman Roofing, Inc. Supplemental Executive Retirement Plan

Sponsor: Tasman Roofing, Inc.
1230 Railroad Street
Corona, CA 92882

Sponsor FEIN: 33-0797711

The plan was adopted by the sponsor's board of directors on or about July 1, 2003. It is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and is the only such type of plan maintained by the sponsor. The plan currently covers 2 employees of the sponsor.

Finally, please note that, although this filing is being made after the close of the 120-day period described in the regulation, a concurrent filing is being made pursuant to the DOL's Delinquent Filer Voluntary Compliance Program (along with payment of the applicable fee).

Should you have any questions, please contact me at (909) 324-0324.

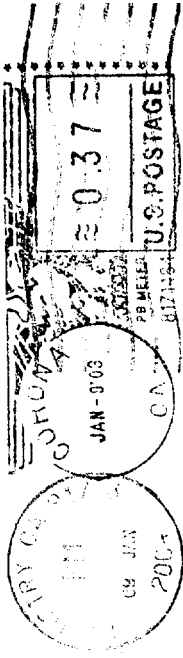
Sincerely,

Steven Jones
Chief Financial Officer

cc: David S. Foster, Esq.
SF #813809 v1



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