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SIMS GROUP

110 Fifth Avenue, Suite 700
New York, NY 10011-5614 USA
Phone 212-604-0710
Facsimile 212-604-0722
www.sims-group.com

**Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans**

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

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 un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: Sims Group USA Holdings Corporation
2. The mailing address of the Employer is: 110 Fifth Ave., Seventh Floor
New York City, NY 10011
3. The Employer Identification Number is: 20-3622384
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan covering 20 Eligible Employees.

6. The Employer will provide a copy of the agreement(s) to the office of Pension and Welfare Benefit Program upon request.

Sims Group USA Holdings Corporation
A Delaware Corporation

By: Clay Perry
Authorized Person

Dated: June 19, 2007

From: Origin ID: KLLA (212)604-0710
 Michelle Gomez
 Sims Group
 110 Fifth Avenue
 Suite 700
 New York, NY 10011



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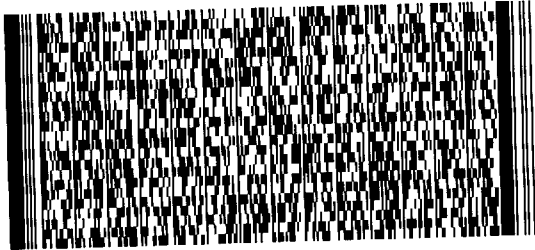
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Employee Benefits Security Administ
Top Hat Plan Exemption
Room N 1513 - US Department of Labo
200 Constitution Ave. N.W.
Washington, DC 20210

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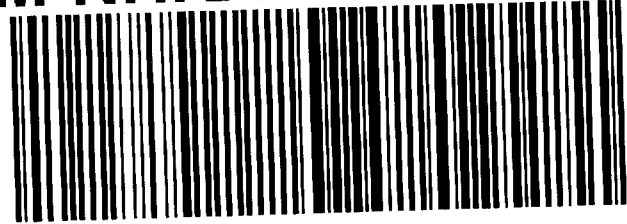
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