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October 16, 2007

VIA FEDERAL EXPRESS

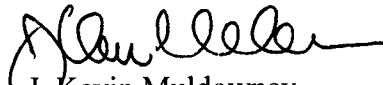
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

07 OCT 17 AM 7:41

Dear Secretary:

Enclosed please find the Top Hat Exemption letter for International Roofing Corp. The Plan was adopted effective October 1, 2007.

Sincerely yours,



J. Kevin Muldowney

JKM/phm
Enclosure

INTERNATIONAL ROOFING CORP.

October 4, 2007

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

RE: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: International Roofing Corp.
2. Employer Address: 2200 Magnolia St., Richmond, Virginia 23223-2312
3. Employer EIN: 54-1500362
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in the Plan: 3

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

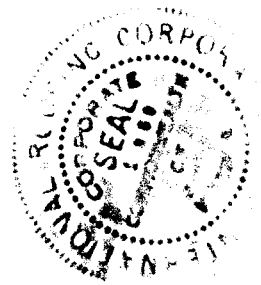
Sincerely,

INTERNATIONAL ROOFING CORP.

By: 

Name: Stuart S. Birch

Title: President



From: Origin ID: LFIA (804)771-9500
 Victor Nelson
 HIRSCHLER, FLEISCHER
 2100 EAST CARY STREET

RICHMOND, VA 23223



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SHIP TO: (804)771-9501

BILL SENDER

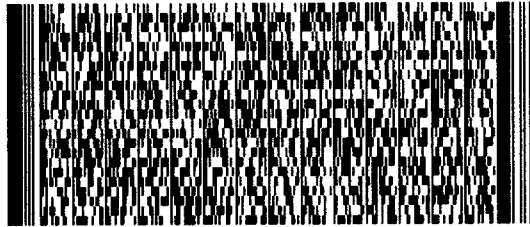
EMPLOYEE BENEFITS SECURITY ADMINIST
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVE. NW
ROOM N- 1513
WASHINGTON, DC 20210

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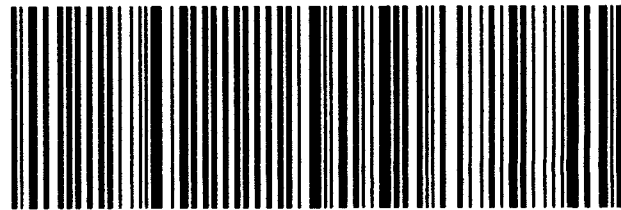


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