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EBSA/PUBLIC DISCLOSURE  
2010 MAR 31 PM 12:39

Writer's direct phone  
(312) 460-5633  
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ckelly@seyfarth.com

March 26, 2010

**VIA CERTIFIED MAIL – 7007 0710 0005 0425 5243**

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 Statement for the Sims Group USA Holdings Corporation Deferred Compensation Plan**

To Whom It May Concern:

On behalf of Sims Group USA Holdings Corporation and the Sims Group USA Holdings Corporation Deferred Compensation Plan, we submit the enclosed Reporting and Disclosure Statement. Please contact me at (312) 460-5633 with any questions.

Regards,  
SEYFARTH SHAW LLP  
*Charlene M. Kelly*  
Charlene M. Kelly

/cmk

Enclosure

cc: Mr. James Gutchewsky

ATLANTA BOSTON CHICAGO HOUSTON LOS ANGELES NEW YORK SACRAMENTO SAN FRANCISCO WASHINGTON, D.C. BRUSSELS

## REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Department of Labor regulations thereunder, set forth in Section 2520.104-23, Sims Group USA Holdings Corporation is filing this Reporting and Disclosure Compliance Statement and in connection herewith provides the following information:

EMPLOYER ADDRESS: 325 North La Salle Street, Suite 550  
Chicago, Illinois 60610

EMPLOYER IDENTIFICATION NUMBER: 94-2835068

PLAN NAME: Sims Group USA Holdings Corporation Deferred Compensation Plan

NUMBER OF PLANS: One (1)

NUMBER OF EMPLOYEES PARTICIPATING IN THE PLAN: 57

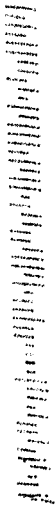
Sims Group USA Holdings Corporation maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In accordance with ERISA Section 104(a)(6), Sims Group USA Holdings Corporation will provide the Plan document to the Secretary of Labor upon request.

SIMS GROUP USA HOLDINGS CORPORATION

By: 

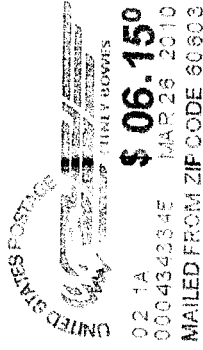
Title: Director of HR Administration

Dated: March 25, 2010



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FIRST CLASS



**SEYFARTH**  
ATTORNEYS **SHAW** LLP

131 South Dearborn Street  
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