



MCCARTHY, LEBIT, CRYSTAL & LIFFMAN CO., L.P.A.
Attorneys and Counselors at Law

Kimon P. Karas
Writer's Extension 206
kpk@mccarthylebit.com

ERISA/PUBLIC DISCLOSURE

2010 DEC 27 PM 3:42

101 WEST PROSPECT AVENUE
SUITE 1800
CLEVELAND, OHIO 44115-1088
TELEPHONE 216.696.1422
FACSIMILE 216.696.1210
WWW.MCCARTHYLEBIT.COM

2520110590327

December 22, 2010

CERTIFIED MAIL #7005 3110 0002 0322 3337
RETURN RECEIPT REQUESTED

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

Gentlemen:

Pursuant to the authority of Section 110 of ERISA and Labor Regulation Section 2520.104-23, the following is being submitted in accordance with the alternate compliance method under Section 110 and Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of the Title I of ERISA.

1. Name and Address and EIN of Employer:

Simon Roofing and Sheet Metal Corp.
70 Karago Avenue
Boardman, Ohio 44512
EIN: 34-1430114

This letter is being forwarded to you to advise you that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, specifically the Salary Continuation Plan FBO Anthony R. Vross. The Employer has three such plans in existence, and this plan covers one employee.

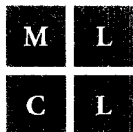
Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, this statement is being filed within 120 days of the plan's existence, which plan was signed on November 15, 2010.

I am enclosing an extra copy of the letter that I would appreciate your acknowledging receipt and returning the countersigned copy to me. A self-addressed, stamped envelope is enclosed for your convenience.

Very truly yours,

Kimon P. Karas

KPK/jds



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ERISA/PUBLIC DISCLOSURE
2010 DEC 27 PM 3:47

December 22, 2010

CERTIFIED MAIL #7005 1160 0005 1496 9420
RETURN RECEIPT REQUESTED

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

Gentlemen:

Pursuant to the authority of Section 110 of ERISA and Labor Regulation Section 2520.104-23, the following is being submitted in accordance with the alternate compliance method under Section 110 and Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of the Title I of ERISA.

1. Name and Address and EIN of Employer:

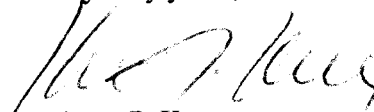
Simon Roofing and Sheet Metal Corp.
70 Karago Avenue
Boardman, Ohio 44512
EIN: 34-1430114

This letter is being forwarded to you to advise you that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, specifically the Salary Continuation Plan FBO Alex J. Simon. The Employer has three such plans in existence, and this plan covers one employee.

Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, this statement is being filed within 120 days of the plan's existence, which plan was signed on November 15, 2010.

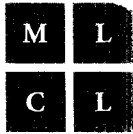
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ERISA/PUBLIC DISCLOSURE
2010 DEC 27 PM 3:49

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Kimon P. Karas
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kpk@mccarthylebit.com

December 22, 2010

CERTIFIED MAIL #7005 3110 0002 0322 3344
RETURN RECEIPT REQUESTED

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

Gentlemen:

Pursuant to the authority of Section 110 of ERISA and Labor Regulation Section 2520.104-23, the following is being submitted in accordance with the alternate compliance method under Section 110 and Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of the Title I of ERISA.

1. Name and Address and EIN of Employer:

Simon Roofing and Sheet Metal Corp.
70 Karago Avenue
Boardman, Ohio 44512
EIN: 34-1430114

This letter is being forwarded to you to advise you that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, specifically the Salary Continuation Plan FBO James J. Simon, Jr. The Employer has three such plans in existence, and this plan covers one employee.

Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, this statement is being filed within 120 days of the plan's existence, which plan was signed on November 15, 2010.

I am enclosing an extra copy of the letter that I would appreciate your acknowledging receipt and returning the countersigned copy to me. A self-addressed, stamped envelope is enclosed for your convenience.

Very truly yours,

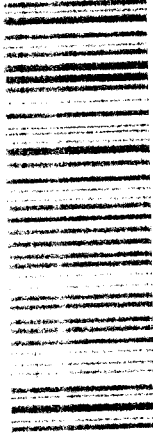
Kimon P. Karas

KPK/jds

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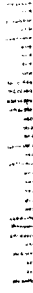
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1005 3311 0002 0022 6344

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