

2520111670275

KIRBERG ROOFING, INC.

1400 South Third Street
St. Louis, MO 63104-4430
(314) 534-4444 (main)
(314) 534-2626 (fax)

ERISA/PUBLIC DISCLOSURE
2011 MAR 29 AM 10:25

June 29, 2010

CERTIFIED MAIL / RETURN RECEIPT REQUESTED

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

Re: Kirberg Roofing, Inc.

Dear Sir/Madam:

The following corporation adopted three employee benefit plans, each primarily established and maintained for the purpose of providing a plan of deferred compensation to a certain management employee. There is one employee who participates in each plan.

The pertinent employer data is as follows:

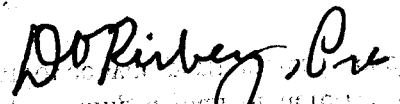
Kirberg Roofing, Inc.
1400 S. 3rd Street
St. Louis, MO 63104-4430
(314) 534-4444
Employer Identification No.: 43-1024686

The above-referenced deferred compensation plans were effective June 1, 2010.

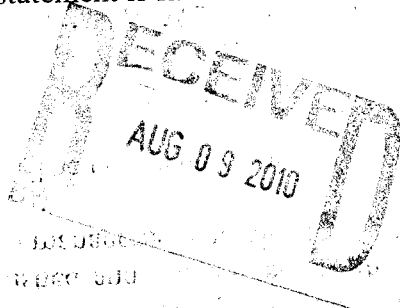
This statement is filed under authority of Labor Regulations Section 2520.104-23.

Sincerely,

KIRBERG ROOFING, INC.


Douglas O. Kirberg, President

cc: Jamie Zveitel Kwiatek, Esq.



**Polsinelli
Shughart^{pc}**

105 West Vandalia Street, Suite 400
Edwardsville, IL 62025-1908

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
U.S. Department of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
200 Constitution Avenue, NW
Washington, DC 20210