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PM 3:33

K&L Gates LLP  
925 Fourth Avenue  
Suite 2900  
Seattle, WA 98104-1158

T 206.623.7580 www.klgates.com

April 21, 2011

Karrie Johnson Diaz  
D 206.370.6649  
F 206.623.7022  
karrie.diaz@klgates.com

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Secretary of Labor  
Top Hat Plan Exemption  
U.S. Department of Labor  
Employee Benefits Security Administration  
200 Constitution Avenue NW, Room N-1513  
Washington, DC 20210-0002

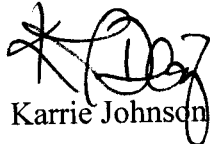
EBSA/PUBLIC DISCLOSURE  
2011 APR 29 PM 12:33

Re: Jerry's Building Materials, Inc.  
Stock Appreciation Right Plan

Dear Secretary:

Enclosed please find a statement from Jerry's Building Materials, Inc. (the "Company") identifying the Jerry's Building Materials, Inc. Stock Appreciation Right Plan (the "Plan"), an unfunded deferred compensation plan established by the Company for a select group of management or highly compensated employees. The Company is filing this statement pursuant to Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and U.S. Department of Labor regulation section 2520.104-23. The Company understands that by filing this statement, it satisfies its reporting and disclosure obligations under Part I of Title I of ERISA with respect to the Plan.

Very truly yours,



Karrie Johnson Diaz

Enclosure

cc: Randy Wells (with enclosure)  
Philip Carstens (with enclosure)  
Kevin Gruben (with enclosure)



2600 Highway 99 North  
P.O. Box 2611  
Eugene, Oregon 97402  
(541) 689-7848  
Fax: (541) 689-2735

To: Secretary of Labor  
Employee Benefits Security Administration

Subject: Top Hat Plan Exemption  
Jerry's Building Materials, Inc. Stock Appreciation Right Plan

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations 29 C.F.R. Section 2520.104-23, the following information is provided by Jerry's Building Materials, Inc. (the "Company").

Name and Address of Company: Jerry's Building Materials, Inc.  
2600 Highway 99 North  
P.O. Box 2611  
Eugene, OR 97402

Employer Identification Number: 93-0612307

The Company maintains the Jerry's Building Materials, Inc. Stock Appreciation Right Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was made effective December 29, 2010 and was adopted and ratified by the board of directors of the Company on January 4, 2011. Currently, the Plan has 5 participants.

The Plan is the only unfunded deferred compensation plan maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Pursuant to Regulations 29 C.F.R. Section 2520.104-23(b)(2), the Company will provide the Plan document to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**JERRY'S BUILDING MATERIALS, INC.**

By: Dennis G. Orem

Its: President

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4000 17th St NW  
Washington, DC 20004

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