

PLOTNICK & ELLIS, P.C.

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May 22, 2013

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

RE: Notice of Plan of Deferred Compensation

To Whom It May Concern:


Enclosed, please find a notice of Plan of Deferred Compensation for Russell Roofing Company which maintains one deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management. Such plan qualifies for the Top Hat Plan Exemption under 26 U.S.C. § 1024(a)(6) and D.O.L. Reg. § 2520.104-23.

I am also enclosing a copy which I would ask you to time-stamp and return to me in the enclosed self-addressed envelope.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,

PLOTNICK & ELLIS, P.C.

By: 
Lyn Eisner

EMM:
Enclosure

USA/PHILADELPHIA
2013 JUN -5 PM 4:41



Russell Roofing Company
1200 Pennsylvania Avenue
Oreland, PA 19075
(215) 492-1700

March 15, 2013

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

RE: Notice of Plan of Deferred Compensation

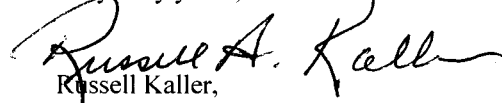
To Whom It May Concern:

Pursuant to 29 U.S.C. § 1024(a)(6), and DOL Reg. § 2520.104-23, Russell Roofing Company hereby files the following information with respect to its deferred compensation plan:

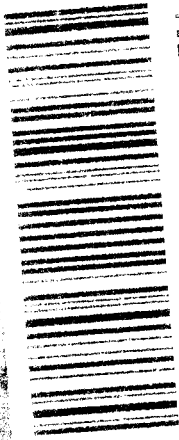
1. Russell Roofing Company's address is:

Russell Roofing Company
Attn: Russell Kaller
1200 Pennsylvania Avenue
Oreland, PA 19075
2. Russell Roofing Company's Federal Employer Identification Number (EIN) is: 23-2680214.
3. Russell Roofing Company maintains one (1) deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management. The plan is maintained for one (1) employee.
4. Jeffrey Biei is the manager covered by the above-referenced deferred compensation plan.
5. Copies of all documents relating to the above referenced deferred compensation plan are available upon the request of the Secretary of Labor.
6. The plan was originally executed on March 15, 2013.

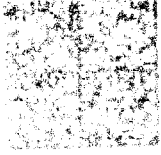
Very truly yours,


Russell Kaller,
President and Plan Administrator

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