

Southern Wall Products, Inc.

July 27, 2017

SEP 21 10:35

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

2520172650048

Re: Southern Wall Products, Inc. Stock Appreciation Rights Plan

Dear Madam or Sir:

In response to Section 110 of the Employee Retirement Income Security Act of 1974, as amended and the regulations thereunder, including specifically Department of Labor Regulation § 2520.104-23, Southern Wall Products, Inc. (the "Company") hereby files this reporting and disclosure statement in connection with the Southern Wall Products, Inc. Stock Appreciation Rights Plan (the "Plan"). Although the Company does not believe that the Plan is an employee pension benefit plan, the Company wants to avail itself of the one-time compliance method described in Regulation § 2520.104-23 if the Plan is determined to be an employee pension benefit plan. To that end, the Company provides the following information:

1. Name of Employer: Southern Wall Products, Inc.;
2. Employer's Address: 1825 Fellowship Road
Tucker, GA 30084
3. Employer Identification Number: 58-1474780;
4. Plan Name: Southern Wall Products, Inc. Stock Appreciation Rights Plan;
5. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;
6. Number of plans: one (1); and
7. Number of employees participating in the Plan: two (2).

The Company will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

SOUTHERN WALL PRODUCTS, INC.

By: S. J. [Signature]
Name: Chris Dinkler
Title: VP



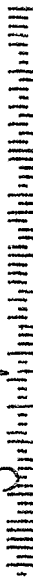
1825 FELLOWSHIP ROAD
TUCKER, GA 30084

N METRO
GA 301
14 AUG '17
PM 2 L

06250009437175
30084
\$0.460
US POSTAGE
FIRST-CLASS



Top Hat Plan Exemption
Employee Benefits Security Admin.
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20010



20210