Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
KODIAK ROOFING & WATERPROOFING, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1999

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
DWAYNE NASH INDUSTRIES, INC. DBA KODIAK ROOFING & WATERPROOFING, INC

1905 AVIATION BOULEVARD
LINCOLN, CA 95648

2b Employer Identification Number (EIN)
91-1784687

2c Sponsor's telephone number
916-253-1900

2d Business code (see instructions)
238900

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2010	KIM ADKINS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
DWAYNE NASH INDUSTRIES, INC. DBA KODIAK ROOFING & WATERPROOFING, INC

1905 AVIATION BOULEVARD
LINCOLN, CA 95648

3b Administrator's EIN
91-1784687

3c Administrator's telephone number
916-253-1900

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	138
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	196
b	Retired or separated participants receiving benefits	**6b**	7
c	Other retired or separated participants entitled to future benefits	**6c**	74
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	277
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	277
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	231
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	40
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)		**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
KODIAK ROOFING & WATERPROOFING, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
DWAYNE NASH INDUSTRIES, INC. DBA KODIAK ROOFING & WATERPROOFING, INC

D Employer Identification Number (EIN)
91-1784687

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

UNION BANK OF CALIFORNIA

33-6032427

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	10467	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
KODIAK ROOFING & WATERPROOFING, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
DWAYNE NASH INDUSTRIES, INC. DBA KODIAK ROOFING & WATERPROOFING, INC

D Employer Identification Number (EIN)
91-1784687

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE FUND CLASS A

b Name of sponsor of entity listed in (a): UNION BANK OF CALIFORNIA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-6758698-001	C	198052

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
KODIAK ROOFING & WATERPROOFING, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
DWAYNE NASH INDUSTRIES, INC. DBA KODIAK ROOFING & WATERPROOFING, INC

D Employer Identification Number (EIN)
91-1784687

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	17566
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		79469
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	120176	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	117469	119550
(9) Value of interest in common/collective trusts	1c(9)	1080068	198052
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		773458
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1317713	1188095
	Liabilities			
g	Benefit claims payable	1g		14908
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	14908
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1317713	1173187

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	303314	
	(B) Participants	2a(1)(B)	155880	
	(C) Others (including rollovers)	2a(1)(C)	8945	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		468139
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	9970	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9970
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	25321	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		25321
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		2530
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-437424
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		68536
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	193551	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		193551
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4533	
(3) Investment advisory and management fees	2i(3)	4511	
(4) Other	2i(4)	10467	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19511
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		213062
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-144526
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: GALLINA, LLP **(2)** EIN: 94-2147510

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

Kodiak Roofing & Waterproofing, Inc.
401(k) Plan
Financial Statements
and Supplemental Information
December 31, 2008 and 2007

Kodiak Roofing & Waterproofing, Inc.
401(k) Plan
Financial Statements
December 31, 2008 and 2007

GALLINA LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Trustees
Kodiak Roofing & Waterproofing, Inc. 401(k)
Lincoln, California

We were engaged to audit the statements of net assets available for benefits of Kodiak Roofing & Waterproofing, Inc. 401(k) Plan as of December 31, 2008 and 2007, and the related statement of changes in net assets available for benefits for the year ended December 31, 2008, and the supplemental Schedule H line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2008. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Charles Schwab Trust Company and Union Bank of California, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that Charles Schwab Trust Company held the Plan's investment assets and executed investment transactions from June 14, 2008 to December 31, 2008 and that Union Bank of California held the Plan's investment assets and executed investment transactions as of December 31, 2007 and for the period January 1, 2008 to June 13, 2008. The Plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2008 and 2007, that the information provided to the Plan administrator by the custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Gallina LLP

Roseville, California
September 21, 2010

Kodiak Roofing & Waterproofing, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2008 and 2007

Assets

	2008	2007
Cash	$ 17,566	$ -
Investments, at fair value:		
Common collective trusts	198,052	1,200,244
Mutual funds	773,458	-
Loans to participants	119,550	117,469
Total investments	1,091,060	1,317,713
Receivables:		
Participant contributions	-	7,999
Prevailing wage contributions	-	36,640
Employer contributions	79,469	71,371
Total receivables	79,469	116,010
Total assets	$ 1,188,095	$ 1,433,723

Liabilities

Liabilities:		
Benefit distributions payable	$ 14,908	$ -
Excess contributions payable	-	4,935
Total liabilities	$ 14,908	$ 4,935

Net Assets Available for Benefits

Net assets available for benefits	$ 1,173,187	$ 1,428,788

See accompanying notes.

Kodiak Roofing & Waterproofing, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
for the year ended December 31, 2008

Additions (reductions) to net assets attributed to:			
Investment income (loss):			
Net depreciation in fair value of investments	$ (434,894)		
Interest and dividend income	25,321		
Interest on participant loans	9,970		
Net investment loss		$ (399,603)	
Contributions:			
Employer	79,469		
Prevailing wage	115,834		
Participant	147,881		
Rollover	8,945		
Total contributions		352,129	
Total reductions, net			$ (47,474)
Deductions from net assets attributed to:			
Benefits paid to participants		188,616	
Administrative expenses		19,511	
Total deductions			208,127
Net decrease			(255,601)
Net assets available for benefits:			
Beginning of year			1,428,788
End of year			$ 1,173,187

See accompanying notes.

Note 1: Description of Plan:

The following description of Kodiak Roofing & Waterproofing, Inc. (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan established for the benefit of employees of Kodiak Roofing & Waterproofing, Inc. The Plan is intended to satisfy all the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility:

Employees working under a prevailing wage (Davis-Bacon) contract are eligible to participate in the prevailing wage portion of the Plan on their date of hire. All other non-excluded employees are eligible to participate in the deferral portion of the Plan the first day of the first month after they have obtained six months of service and are at least 18 years of age. Eligibility for the employer matching contribution requires the employee be actively employed on the last day of the Plan year and have worked at least 1,000 hours during the Plan year. The profit sharing contribution requires employment on the last day of the Plan year, or if terminated during the Plan year, at least 501 hours of service during the Plan year.

Contributions:

Each year, participants may contribute up to the maximum allowed under the Internal Revenue Code, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan allows for discretionary matching and profit sharing contributions. The Company is required to make a prevailing wage contribution on behalf of each participant who performs services subject to the federal, California or municipal prevailing wage statutes. The prevailing wage contribution for each participant is based upon an hourly contribution as required under prevailing wage jobs with a maximum of $2.00 per hour.

The Plan was amended effective January 1, 2007 to include a Safe-Harbor match equal to 100% of each participant's elective deferral contributions not exceeding 3% of the participant's compensation, plus 50% of each participant's contributions in excess of 3% but not in excess of 5% of the participant's compensation.

Note 1: Description of Plan, continued:

Participant Accounts:

The Plan administrator maintains a separate account for each participant and each type of contribution. Each participant may select from a series of investment options designated by the Company and Plan administrator. Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings, and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options:

Upon enrollment in the Plan, a participant directs the contributions to their account between investment options in multiples of 1%.

- DFA Emerging Markets Portfolio I
- DFA Emerging Markets Value Portfolio
- DFA International Small Capital Value Portfolio
- DFA International Small Company Portfolio
- DFA Invest Group International Value Portfolio III
- DFA Real Estate Securities Portfolio
- DFA Two Year Global Fixed Income
- DFA US Large Capital Value Portfolio III
- DFA US Large Company Institutional Portfolio
- DFA US Micro Capital Portfolio
- DFA US Small Capital Value Portfolio
- Union Bank of California Stable Value Fund Class A

Participants may change their investment options electronically at any time.

Vesting:

Participants are immediately vested in their elective deferrals, prevailing wage, and safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's matching and discretionary contributions is based on covered years of service as defined. A participant is fully vested after six completed covered years of service. A covered year of service is a twelve-month period ending December 31 during which a participant worked for the Company at least 1,000 hours. A participant is also fully vested upon reaching normal retirement age, upon death, or upon becoming totally and permanently disabled.

Note 1: Description of Plan, continued:

Loans to Participants:

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. A participant may have a maximum of two loans outstanding at any time. The loans are secured by the balance in the participant's account and bear interest at prime rate plus 1% at the time of the promissory note preparation. Principal and interest is paid ratably through weekly payroll deductions over a period not to exceed sixty months unless the loan was issued for the purchase of a principal residence.

Payment of Benefits:

On termination of service due to death, disability or retirement, and a participant's account is at least $1,000, a participant, or their beneficiary in the event of death, may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installment payments over a period not longer than the participant's life expectancy, or the joint life expectancy of the participant and the participant's designated beneficiary. For termination of service due to other reasons, a participant whose vested account balance is less than $1,000 will receive the value of the vested interest as a lump-sum distribution. If the participant's vested account balance exceeds $1,000, they may elect to withdraw the vested balance as a lump sum or leave it in the Plan to be withdrawn at a later date.

Forfeited Accounts:

Forfeitures represent the non-vested portion of a terminated participant's account balance. The non-vested portion of a terminated participant's account balance is forfeited on the earlier of the date of 1) the distribution of the vested portion to the participant or 2) after the terminated participant has incurred five consecutive one-year breaks in service. Forfeited balances of terminated participants' non-vested contributions in their accounts are allocated to the remaining eligible participants in the same manner as a profit sharing contribution. Forfeitures of terminated non-vested account balances available for allocation to remaining participants at December 31, 2008 and 2007 were $3,625 and $3,535, respectively.

Plan Expenses:

Substantially all administrative fees were paid by the Plan during the year ended December 31, 2008 which amounted to $19,511.

Note 2: Summary of Significant Accounting Policies:

Basis of Accounting:

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment and Security Transactions:

The Plan's investments are stated at fair value as determined by the custodian, using market quotations at the last reported sales price on the last business day of the Plan's fiscal year. Net appreciation or depreciation of investments is reported in the statement of changes in net assets available for benefits and consists of realized gains or losses and the unrealized appreciation or depreciation of these investments. Participant loans are valued at their outstanding balances, which approximate fair value. Purchases and sales of securities are recorded on a trade-date basis.

Payment of Benefits:

Benefits are recorded when paid.

Date of Management Evaluation:

Management has evaluated subsequent events through September 21, 2010, the date on which the financial statements were available to be issued. See Note 11 for disclosure of subsequent events that existed as of this date.

Note 3: Information Prepared and Certified by Custodians:

The following information, included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified as complete and accurate by the Plan's custodians as of December 31,:

	2008	2007
Investments at fair value:		
Common collective trusts	$ 198,052	$ 1,200,244
Mutual funds	773,458	-
Cash	17,566	-
Loans to participants	-	117,469
Net appreciation (depreciation) in fair value of investments	(434,894)	1,899
Interest and dividend income	25,321	4,618
Benefits paid to participants	188,616	106,087
Administrative expenses	19,511	18,975

Note 4: Investments:

The following presents investments that represent 5% or more of the Plan's assets as of December 31,:

	2008	2007
Investments at fair value:		
DFA Invest Group International Value Portfolio III	$ 85,247	$ 132,019
DFA International Small Capital Value Portfolio	51,087	72,995
DFA Two Year Global Fixed Income	110,500	106,258
DFA US Large Capital Value Portfolio III	122,966	185,954
DFA US Large Company Institutional Portfolio	88,765	140,442
DFA US Micro Capital Portfolio	63,736	81,630
DFA US Small Capital Value Portfolio	164,056	222,104
Union Bank of California Stable Value Fund Class A	198,052	120,176
Participant loans	119,550	117,469

Note 5: Fair Value Measurement of Investments:

Financial Accounting Standards Board has established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at December 31, 2008 and 2007.

Mutual Funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Common collective trusts: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Participant loans: Valued at amortized cost, which approximates fair value.

Note 5: Fair Value Measurement of Investments, continued:

The methods described above may produce a fair value calculation that may not be as indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2008:

	Investments at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Common collective trusts	$ -	$ 198,052	$ -	$ 198,052
Mutual funds	773,458	-	-	773,458
Participant loans	-	-	119,550	119,550
Total investments at fair value:	$ 773,458	$ 198,052	$ 119,550	$ 1,091,060

Summary of changes in the fair value of the Plan's Level 3 investments for the year ending December 31, 2008 is as follows:

	Participant Loans
Balance, beginning of year	$ 117,469
Purchases, sales, issuances and settlements (net)	2,081
Balance, end of year	$ 119,550

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2007:

	Investments at Fair Value as of December 31, 2007			
	Level 1	Level 2	Level 3	Total
Common collective trusts	$ -	$ 1,200,244	$ -	$ 1,200,244
Participant loans	-	-	117,469	117,469
Total investments at fair value:	$ -	$ 1,200,244	$ 117,469	$ 1,317,713

Note 5: Fair Value Measurement of Investments, continued:

Summary of changes in the fair value of the Plan's Level 3 investments for the year ending December 31, 2007 is as follows:

	Participant Loans
Balance, beginning of year	$ 78,454
Purchases, sales, issuances and settlements (net)	39,015
Balance, end of year	$ 117,469

Note 6: Net Assets Available for Benefits:

Net assets available for benefits at December 31, 2008 include $12,589 allocated to the accounts of persons who, as of that date, had withdrawn from participating in the earnings and operations of the Plan. The amount is payable to the former participants as provided under the terms of the Plan. This amount has not been recorded as a liability as of December 31, 2008.

Note 7: Tax Status:

The Company adopted a non-standardized form of a prototype plan sponsored by Alliance Benefit Group. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The Plan may rely on this opinion letter with respect to qualification under Internal Revenue Code section 401(a). The Plan Administrator believes the Plan is designed and is being operated in compliance with applicable provisions of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Note 8: Plan Termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan. In the event of Plan termination, participants will become fully vested in their accounts.

Note 9: Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Note 10: Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at December 31,:

	2008	2007
Net assets available for benefits per the financial statements	$ 1,173,187	$ 1,428,788
Excess contributions payable	-	4,935
Employer prevailing wage contributions receivable	-	(36,640)
Employer matching contribution receivable	-	(71,371)
Participant contributions receivable	-	(7,999)
Net assets available for benefits per Form 5500	$ 1,173,187	$ 1,317,713

The following is a reconciliation of the net decrease in net assets available for benefits per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2008:

	2008
Net decrease in net assets available for benefits per financial statements	$ (255,601)
Excess contributions payable	(4,935)
Employer prevailing wage contributions receivable	36,640
Employer matching contribution receivable	71,371
Participant contributions receivable	7,999
Net decrease per Schedule H of Form 5500	$ (144,526)

Note 11: Subsequent Event:

As of January 1, 2010 the Plan Sponsor elected to discontinue the annual safe harbor matching contribution.

Kodiak Roofing & Waterproofing, Inc. 401(k) Plan
Employer Identification Number 91-1784687
Plan Number - 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2008

(a)	*(b)*	*(c)*	*(e)*
	Identity of Issue, Borrower, Lessor, or Similar Party	*Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value*	*Current Value*
	Charles Schwab	DFA Emerging Markets Portfolio I	$ 17,205
	Charles Schwab	DFA Emerging Markets Value Portfolio	10,016
	Charles Schwab	DFA International Small Capital Value Portfolio	51,087
	Charles Schwab	DFA International Small Company Portfolio	22,818
	Charles Schwab	DFA Invest Group International Value Portfolio III	85,247
	Charles Schwab	DFA Real Estate Securities Portfolio	37,062
	Charles Schwab	DFA Two Year Global Fixed Income	110,500
	Charles Schwab	DFA US Large Capital Value Portfolio III	122,966
	Charles Schwab	DFA US Large Company Institutional Portfolio	88,765
	Charles Schwab	DFA US Micro Capital Portfolio	63,736
	Charles Schwab	DFA US Small Capital Value Portfolio	164,056
	Union Bank of California Stable Value Fund Class A	Value of Interest in Common/Collective Trusts	198,052
	Cash	Cash	17,566
*	Participant loans	Interest rates 4.25% - 9.25%	119,550

* Party-in-interest

Kodiak Roofing & Waterproofing, Inc. 401(k) Plan
Employer Identification Number 91-1784687
Plan Number - 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2008

(a)	(b)	(c)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	*Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value*	*Current Value*
	Charles Schwab	DFA Emerging Markets Portfolio I	$ 17,205
	Charles Schwab	DFA Emerging Markets Value Portfolio	10,016
	Charles Schwab	DFA International Small Capital Value Portfolio	51,087
	Charles Schwab	DFA International Small Company Portfolio	22,818
	Charles Schwab	DFA Invest Group International Value Portfolio III	85,247
	Charles Schwab	DFA Real Estate Securities Portfolio	37,062
	Charles Schwab	DFA Two Year Global Fixed Income	110,500
	Charles Schwab	DFA US Large Capital Value Portfolio III	122,966
	Charles Schwab	DFA US Large Company Institutional Portfolio	88,765
	Charles Schwab	DFA US Micro Capital Portfolio	63,736
	Charles Schwab	DFA US Small Capital Value Portfolio	164,056
	Union Bank of California Stable Value Fund Class A	Value of Interest in Common/Collective Trusts	198,052
	Cash	Cash	17,566
*	Participant loans	Interest rates 4.25% - 9.25%	119,550

* Party-in-interest

Official Use Only

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an Attachment to Form 5500.**

OMB No. 1210-0110

2008

This Form is Open to Public Inspection.

For calendar year 2008 or fiscal plan year beginning , and ending ,

A Name of plan KODIAK ROOFING & WATERPROOFING, INC. 401(K) PLAN	**B** Three-digit plan number ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DWAYNE NASH IND., INC. DBA KODIAK ROOFING & WATERPRO	**D** Employer Identification Number 91-1784687

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions . . . . . 1 $ 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 33-6032427 94-3149038

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year 3

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? . . . . . ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 7.

5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver . . . . . ▶ Month ____ Day ____ Year ____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6a	Enter the minimum required contribution for this plan year	6a $
b	Enter the amount contributed by the employer to the plan for this plan year	6b $
c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c $

If you completed line 6c, skip lines 7 and 8 and complete line 9.

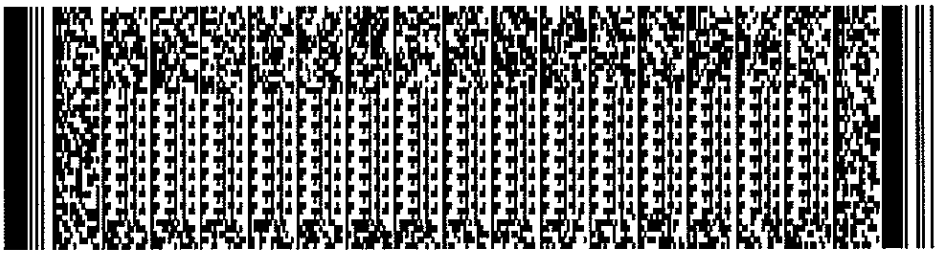
7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? . . ☐ Yes ☐ No ☐ N/A

Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) . . . . . ☐ Increase ☐ Decrease ☐ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements . . . . ☒ ratio percentage test ☐ average benefit test



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