

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	<div>☐ a multiemployer plan;</div> <div>☒ a single-employer plan;</div> <div>☐ a multiple-employer plan; or</div> <div>☐ a DFE (specify) ____</div>
B This return/report is:	<div>☐ the first return/report;</div> <div>☐ the final return/report;</div> <div>☐ an amended return/report;</div> <div>☐ a short plan year return/report (less than 12 months).</div>
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	<div>☒ Form 5558;</div> <div>☐ automatic extension;</div> <div>☐ the DFVC program;</div> <div>☐ special extension (enter description)</div>

Part II	Basic Plan Information—enter all requested information
1a Name of plan SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 02/01/1986
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) SIMON ROOFING & SHEET METAL CORP 70 KARAGO AVENUE BOARDMAN, OH 44512	2b Employer Identification Number (EIN) 34-1430014
	2c Sponsor's telephone number 330-629-7663
	2d Business code (see instructions) 238100

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.	10/14/2010	JAMES SIMON
	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") SIMON ROOFING & SHEET METAL CORP 70 KARAGO AVENUE BOARDMAN, OH 44512	3b Administrator's EIN 34-1430014 3c Administrator's telephone number 330-629-7663
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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
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5 Total number of participants at the beginning of the plan year	5	459
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	295
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	189
d Subtotal. Add lines 6a , 6b , and 6c	6d	484
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	484
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	361
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
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:
2A 2E 2G 2J 2K 2R 2T 3D 3H

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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

<div>A</div> <div>Name of plan</div> <div>SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>SIMON ROOFING & SHEET METAL CORP</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>34-1430014</div>

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
NATIONWIDE	
31-1592130	

(b)	Enter name and EIN or address of person who provided you disclosure 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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-1592130

(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 18 37 49 50 59 60 63 64 99	RECORDKEEPER	30040	Yes ☒ No ☐	Yes ☒ No ☐	110	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
(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

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 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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIMON ROOFING & SHEET METAL CORP</u>	D Employer Identification Number (EIN) <u>34-1430014</u>	

Part I	Asset and Liability Statement
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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	<u>0</u>	<u>0</u>
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	<u>0</u>	<u>0</u>
(2) Participant contributions	1b(2)	<u>8174</u>	<u>21571</u>
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	<u>3266815</u>	<u>2354391</u>
(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)	<u>205864</u>	<u>180864</u>
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	<u>3244434</u>	<u>5319125</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	6725287	7875951

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	20	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	20	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6725267	7875951
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	595442	
(C) Others (including rollovers)	2a(1)(C)	36117	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		631559

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1488	
(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)	9778	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11266

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(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)		
(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)		914486
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1557311

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	373281	
(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)		373281
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)	33040	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	306	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		33346
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		406627

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1150684
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) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: PEASE & ASSOCIATES

(2) EIN: 36-4267431

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

- 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)

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
<div>A Name of plan</div> <div>SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN</div>				<div>B Three-digit plan number (PN)</div> <div>001</div>	
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>SIMON ROOFING & SHEET METAL CORP</div>				<div>D Employer Identification Number (EIN)</div> <div>34-1430014</div>	
<div>Part I Distributions</div> <div>All references to distributions relate only to payments of benefits during the plan year.</div> <div>1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....<div>10</div></div> <div>2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-1592130 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</div> <div>3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....<div>3</div></div>					
<div>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)</div> <div>4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....<div>☐ Yes ☐ No ☐ N/A</div><div>If the plan is a defined benefit plan, go to line 8.</div></div> <div>5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: 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.</div> <div>6 a Enter the minimum required contribution for this plan year<div>6a</div><div>b Enter the amount contributed by the employer to the plan for this plan year<div>6b</div><div>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).....<div>6c</div></div><div>If you completed line 6c, skip lines 8 and 9.</div><div>7 Will the minimum funding amount reported on line 6c be met by the funding deadline?<div>☐ Yes ☐ No ☐ N/A</div></div><div>8 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?.....<div>☐ Yes ☐ No ☐ N/A</div></div></div></div>					
<div>Part III Amendments</div> <div>9 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.....<div>☐ Increase ☐ Decrease ☐ Both ☐ No</div></div>					
<div>Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.</div> <div>10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....<div>☐ Yes ☐ No</div></div> <div>11 a Does the ESOP hold any preferred stock?<div>☐ Yes ☐ No</div><div>b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)<div>☐ Yes ☐ No</div></div><div>12 Does the ESOP hold any stock that is not readily tradable on an established securities market?<div>☐ Yes ☐ No</div></div></div>					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2009 v.092308.1	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2009 AND 2008

Financial Statements and Supplementary Information
SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN
DECEMBER 31, 2009 AND 2008

Financial Statements

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To the Plan Administrator of the
Simon Roofing & Sheet Metal Corporation
401(k) Profit Sharing Plan

Report of Independent Auditors

We were engaged to audit the financial statements of the Simon Roofing & Sheet Metal Corporation 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedule as of December 31, 2009 as listed in the accompanying index. These financial statements and 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 5, which was certified by Nationwide Trust Company, FSB, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee 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 custodian, 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.

Pease & Associates, Inc.

Cleveland, Ohio
September 8, 2010



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FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

December 31, 2009 and 2008

The following financial statements of the Simon Roofing & Sheet Metal Corporation 401(k) Profit Sharing Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2009 and December 31, 2008

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2009

Notes to Financial Statements

The following supplemental schedule of the Simon Roofing & Sheet Metal Corporation 401(k) Profit Sharing Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2009 is included herewith:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments, at fair value:		
Participant loans	\$ 180,864	\$ 205,864
Participant directed investments	<u>7,673,516</u>	<u>6,511,249</u>
	7,854,380	6,717,113
Contributions receivable:		
Employee	<u>21,571</u>	<u>8,174</u>
TOTAL ASSETS	<u>7,875,951</u>	<u>6,725,287</u>
LIABILITIES		
Accrued expenses	<u>-</u>	<u>20</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 7,875,951</u></u>	<u><u>\$ 6,725,267</u></u>

See accompanying notes to financial statements.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2009

ADDITIONS

Additions to net assets attributed to:

Investment income:

Interest and dividends

\$ 11,266

Net appreciation in fair value of investments

914,486

Contributions:

Participants

595,442

Rollovers

36,117

TOTAL ADDITIONS

1,557,311

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants

373,281

Administrative expenses

33,346

TOTAL DEDUCTIONS

406,627

NET INCREASE

1,150,684

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR

6,725,267

END OF YEAR

\$ 7,875,951

See accompanying notes to financial statements.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Simon Roofing & Sheet Metal Corporation 401(k) Profit Sharing 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 open to all employees of Simon Roofing & Sheet Metal Corporation and Simon Vross Management, Inc. (collectively known as the “Employer” or the “Company”), who are at least twenty and one half (20 ½) years of age, have completed one year of eligible service with 1,000 hours of service during the year, and who elect to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Participants may make voluntary tax-deductible contributions, by means of a salary deferral agreement, of up to 100% of their compensation, as defined in the Plan and as allowed by law. Plan participants over the age of 50 are also permitted to make additional catch-up contributions to a maximum of \$5,500 in 2009. Participants may also contribute amounts representing distributions from other qualified retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan.

Under the terms of the Plan, the Company may elect to contribute, on an annual basis, a non-elective safe harbor contribution. Non-elective safe harbor contributions must be equal to at least 3% of each eligible employee’s compensation and are required to be made regardless of whether the employee has made a salary deferral. The company chose not to contribute a non-elective safe harbor contribution during 2009.

In addition to the non-elective safe harbor contributions, the Company may also make discretionary matching and profit-sharing contributions. Profit-sharing contributions, if any, will be allocated to each eligible employee who has completed one year of service and is employed on the last day of the Plan year and profit sharing contributions will be made regardless of whether the employee has made a salary deferral. There was no discretionary matching or profit sharing contributions for 2009.

Participant accounts: Each participant’s account is credited with the participant’s contribution and allocation of (a) the Company’s contributions, if any, and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting: Each participant is immediately vested in their salary deferral contributions and non-elective safe harbor contributions plus actual earnings thereon. Participants are 100% vested in discretionary matching and profit-sharing contributions after three years of credited service.

Forfeitures: Upon termination of a participant’s employment, the employer’s discretionary matching and profit sharing contributions to which the participant is not fully vested are forfeited and may be used by the employer first to pay the expenses of administering the Plan and then allocated to the other participants’ accounts, at the discretion of the employer.

See report of independent auditors.

Participant loans: The Plan allows participants to obtain loans from the Plan. These loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's account balance, the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence, the loans are secured by the participant's entire account balance or by other collateral agreed to by the trustees, and the loans will be charged interest at a rate comparable to the rate charged by a commercial lender for a similar loan.

Payment of benefits: Upon termination of service, a participant will receive a lump-sum distribution equal to his or her vested account balance. Distributions may also be made as a result of financial hardship.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation: The financial statements are prepared on the accrual basis of accounting. The significant accounting policies are summarized below:

In June 2009, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Codification ("ASC") 105, "*Generally Accepted Accounting Principles*" (formerly Statement of Financial Accounting Standards ("SFAS") No. 168). Effective for reporting periods ending after September 15, 2009, this pronouncement established the FASB ASC as the single source of authoritative nongovernmental U.S. Generally Accepted Accounting Principles ("U.S. GAAP"). The Plan adopted this statement as of December 31, 2009. The adoption of this statement did not have a material effect on the financial statements or related disclosures, which have been updated to include appropriate references to the FASB ASC.

Use of estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Investment valuation and income recognition: The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4, *Fair Value Measurements*, for discussion of fair value measurements.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Certain administrative expenses of the Plan are paid by the sponsor and are not included in the statement of changes in net assets available for benefits.

New accounting pronouncements: In January 2010 the FASB issued Accounting Standards Update (“ASU”) No. 2010-06, “*Improving Disclosures about Fair Value Measurements*,” which amends FASB ASC 820, “*Fair Value Measurements*”. These standards require new disclosures of the amount and reason for transfers in and out of Level 1 and 2 fair value measurements. The update also requires new disclosures of activities, including purchases, sales, issuances, and settlements within the Level 3 fair value measurements. The update also clarifies existing disclosure requirements in levels of disaggregation and disclosures about inputs and valuation techniques. The amendments to FASB ASC 820 made by ASU 2010-06 are effective for interim and annual reporting periods beginning after December 15, 2009. Management is currently evaluating the effect that implementation of the new standards will have on the Plan.

Subsequent events: In May 2009, the FASB issued ASC 855, “*Subsequent Events*” (formerly SFAS No. 165). FASB ASC 855 establishes general standards of accounting for and disclosure of events that occur after the date of the statement of net assets available for benefits but before financial statements are issued or are available to be issued. FASB ASC 855 was effective for plan years ending after June 15, 2009. The implementation of this standard did not have a material impact on the Plan’s financial statements.

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through September 8, 2010, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The fair values of investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	2009	2008
<u>Money Market Funds:</u>		
Nationwide Money Market Instl	\$ 2,295,307	\$ 3,230,056
<u>Mutual Funds:</u>		
American Funds Growth Fund of America R5	512,348	-
Dodge & Cox International Stock Fund	407,496	-
Ivy Asset Strategy Fund – CI Y	550,950	
Nationwide Investor Destinations Moderately Aggressive Fund	394,563	-
Nationwide Investor Destinations Moderate Fund	498,036	359,776

During the year ended December 31, 2009, the Plan’s investments in the mutual funds (including investments bought, sold, and held during the year) appreciated in fair value by \$914,486.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan follows FASB ASC 820, “*Fair Value Measurements*” (formerly SFAS No. 157). FASB ASC 820 defines fair value, and establishes a framework for measuring fair value and disclosures about fair value measurements. 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).

See report of independent auditors.

The three levels are defined as follows:

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 Plan's investments reported at fair value as of December 31, 2009 and 2008 are as follows:

Description	December 31, 2009			Fair Value at December 31, 2009
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Participant loans	\$ -	\$ -	\$ 180,864	\$ 180,864
Money market funds	-	2,354,391	-	2,354,391
Mutual funds	5,319,125	-	-	5,319,125
Total	<u>\$ 5,319,125</u>	<u>\$ 2,354,391</u>	<u>\$ 180,864</u>	<u>\$ 7,854,380</u>

Description	December 31, 2008			Fair Value at December 31, 2008
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Participant loans	\$ -	\$ -	\$ 205,864	\$ 205,864
Money market funds	-	3,266,815	-	3,266,815
Mutual funds	3,244,434	-	-	3,244,434
Total	<u>\$ 3,244,434</u>	<u>\$ 3,266,815</u>	<u>\$ 205,864</u>	<u>\$ 6,717,113</u>

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.

See report of independent auditors.

The following is a description of the valuation methodologies used for assets measured at fair value, as well as the general classification of such items pursuant to the fair value hierarchy:

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

The fair value of the money market funds is based on observable inputs other than the quoted prices included in Level 1 and thus is based on yields for securities of comparable maturity, quality, and type as obtained from market makers.

Level 3 Fair Value Measurements

The participant loans are not actively traded and significant other observable inputs are not available. Thus, the fair value of the participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance.

The following table provides a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009:

	<u>Participant Loans</u>
Beginning balance	\$ 205,864
Loans issued	56,630
Principal repayments	<u>(81,630)</u>
Ending balance	<u>\$ 180,864</u>

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2009 are reported in net appreciation in fair value of investments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan Administrator 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. There have been no changes in the methodologies used at December 31, 2009 and 2008.

NOTE 5 – INFORMATION CERTIFIED BY CUSTODIAN

Nationwide Trust Company, FSB, the custodian, holds the Plan's investment assets and executes investment transactions. 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 custodian:

	<u>2009</u>	<u>2008</u>
Investments, at fair value	<u>\$ 7,854,381</u>	<u>\$ 6,717,113</u>
Investment income:		
Net appreciation in fair value of investments	\$ 914,486	
Interest and dividends	<u>11,266</u>	
	<u>\$ 925,752</u>	

NOTE 6 – INCOME TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan has adopted an Internal Revenue Service approved prototype plan. The prototype plan has received a favorable opinion letter from the IRS that it qualifies under IRS Code section 401(a), provided all terms of the plan are followed. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 7 – RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2009 and 2008 are money market funds and shares of mutual funds managed by Nationwide Fund Advisors. Nationwide Trust Company, FSB, an affiliated entity, is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Usual and customary fees are paid by the mutual fund for the investment management services.

The Plan issues loans to participants, which are secured by the balances in the participants' accounts. These transactions qualify as party-in-interest transactions.

NOTE 8 – RISKS AND UNCERTAINTIES

The participants direct the Plan to invest 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 such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 9 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan subject to the provisions of ERISA; however, each participant would have a nonforfeitable right to his or her total account balance as of the date of termination.

See report of independent auditors.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
<u>PARTICIPANT DIRECTED INVESTMENTS</u>				
* Participant loans	3.25% - 8.25%	\$ 0	\$ 180,864	
<u>MONEY MARKET FUNDS</u>				
* Nationwide Money Market Instl	Money Market		2,295,307	
Sdb Money Market	Money Market		59,084	
				2,354,391
<u>MUTUAL FUNDS</u>				
AIM Real Estate Fund – CI A	Mutual Fund		7,269	
Alger Cap Appreciation Institutional Fund I	Mutual Fund		19,364	
American Funds Growth Fund of America R5	Mutual Fund		512,348	
Artio International Equity Fund II A	Mutual Fund		139,610	
Baron Partners Fund	Mutual Fund		219,923	
Blackrock Large Cap Value – CI A	Mutual Fund		50,199	
Calvert Income Fund – CI A	Mutual Fund		156,748	
Calvert Large Cap Growth I	Mutual Fund		37,564	
DWS Rreef Global Real Estate Secs A	Mutual Fund		3,766	
Davis Select American Shares S	Mutual Fund		64,308	
Dodge & Cox International Stock Fund	Mutual Fund		407,496	

See report of independent auditors.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) – CONTINUED

DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
Eaton Vance Floating Rate Fund – CI A	Mutual Fund		\$	76,556
Eagle Growth and Income Fund – CI A	Mutual Fund			18,876
Fidelity Advisor Leveraged Co Stock – CI A	Mutual Fund			90,136
Fidelity Advisor Freedom 2050 – CI A	Mutual Fund			20,618
Fidelity Advisor Freedom 2010 – CI A	Mutual Fund			24,510
Fidelity Advisor Freedom 2020 – CI A	Mutual Fund			24,993
Fidelity Advisor Freedom 2030 – CI A	Mutual Fund			63,028
Fidelity Advisor Freedom 2040 – CI A	Mutual Fund			11,921
Ivy Asset Strategy Fund – CI Y	Mutual Fund			550,950
Lazard Emerging Markets Portfolio	Mutual Fund			21,203
Legg Mason Partners Aggressive Growth – CI A	Mutual Fund			79,973
Legg Mason Wstras Corplsbd Inst Fund	Mutual Fund			7
Loomis Sayles Bond Fund Instl	Mutual Fund			278,361
* Nationwide Investor Destinations Aggressive Fund	Mutual Fund			119,082
* Nationwide Investor Destinations Conservative Fund	Mutual Fund			72,127
* Nationwide Investor Destinations Moderately Aggressive Fund	Mutual Fund			394,563
* Nationwide Investor Destinations Moderately Conservative Fund	Mutual Fund			76,830

See report of independent auditors.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) – CONTINUED

DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	Nationwide Investor Destinations Moderate Fund	Mutual Fund		\$ 498,036
*	Nationwide Small Cap Index – CI A	Mutual Fund		100,508
	Oppenheimer Developing Markets Fund – CI A	Mutual Fund		11,349
	Oppenheimer Global Opportunities Fund – CI A	Mutual Fund		177,934
	Oppenheimer Gold & Special Minerals Fund – CI A	Mutual Fund		8,209
	Oppenheimer International Bond Fund – CI A	Mutual Fund		7,761
	Oppenheimer Value Fund – CI A	Mutual Fund		84,182
	Pimco Total Return Fund – CI A	Mutual Fund		184,668
	Pioneer Cullen Value Fund – CI A	Mutual Fund		178,774
	Principal Inv High Yield II – CI A	Mutual Fund		99,641
	Prudential Dryden Global Real Estate	Mutual Fund		6,939
	Rs Partners – CI A	Mutual Fund		36,828
	Rydex Mgd Ftr Strat A	Mutual Fund		25,634
	Rydex Mult Hdg Strat H	Mutual Fund		35,737
	Sentinel Small Company – CI A	Mutual Fund		10,211
	Vanguard Dividend Growth Fund	Mutual Fund		5,497
	Wells Fargo Advantage Mid Cap Dis Inv	Mutual Fund		66,688
	Wells Fargo Advantage Small Cap Value – CI A	Mutual Fund		137,289

See report of independent auditors.

**SIMON ROOFING & SHEET METAL CORPORATION
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) – CONTINUED

DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
Yacktman Focused Fund	Mutual Fund		\$	38,247
Eaton Vance Senior Floating Rate Fund	Mutual Fund			5,832
Indexiq Advisors Fund	Mutual Fund			20,072
Powershares Db Commodity Index Tracking Fund	Mutual Fund			6,155
Powershares Db G10 Currency Harvest Fund	Mutual Fund			11,770
Powershares Db Precious Metals Fund	Mutual Fund			18,835
TOTAL MUTUAL FUNDS				<u>5,319,125</u>
TOTAL INVESTMENTS				<u>\$ 7,854,380</u>

* Represents party-in-interest to the Plan

See report of independent auditors.

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Simon Roofing & Sheet Metal Corp 401(k) Prof Shar Plan
Plan Sponsor's Name Simon Roofing & Sheet Metal Corp

EIN: 34-1430014
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Aim Real Estate Fund	Mutual Fund		7,269
	Alger Cap Apprec Inst I	Mutual Fund		19,364
	Growth Fund of America	Mutual Fund		512,348
	Artio Intl Eq A	Mutual Fund		139,610
	Baron Partners	Mutual Fund		219,923
	BlkRk Large Cap Val A	Mutual Fund		50,199
	Calvert Income A	Mutual Fund		156,748

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Calvert Large Cap Gr I	Mutual Fund		37,564
	DWS RREEF GblRealEst A	Mutual Fund		3,766
	Davis Select Am Shares S	Mutual Fund		64,308
	Dodge & Cox Intl Stk	Mutual Fund		407,496
	EV Floting Rt A	Mutual Fund		76,556
	Eagle Gr Inc A	Mutual Fund		18,876
	Ivy Asset Strategy Y	Mutual Fund		550,950

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	NW Inv Dest Aggr Sc	Mutual Fund		119,082
	NW Inv Dest Cnsrv Sc	Mutual Fund		72,127
	NW Inv Dest Mod Aggr Sc	Mutual Fund		394,563
	NW Inv Dest Mod Cnsrv Sc	Mutual Fund		76,830
	NW Inv Dest Mod Sc	Mutual Fund		498,036
	NW Money Market Inst	Mutual Fund		2,295,307
	NW Smcap Indx A	Mutual Fund		100,508

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Oppnhmr Developing Mkt A	Mutual Fund		11,349
	Oppnhmr Global Oppor Fnd A	Mutual Fund		177,934
	Oppnhmr Gold Spec Mnrls A	Mutual Fund		8,209
	Oppnhmr Intl Bond A	Mutual Fund		7,761
	Oppnhmr Value Fd A	Mutual Fund		84,182
	Pionr Cullen Val A	Mutual Fund		178,774
	Prncpl Inv Hi Yd Ii A	Mutual Fund		99,641

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Rs Partners A	Mutual Fund		36,828
	Rydexsgi Mgd Ftr Strat A	Mutual Fund		25,634
	Rydexsgi Mult Hdg Strat H	Mutual Fund		35,737
	Sntnl Sm Co A	Mutual Fund		10,211
	Wfaf Mid Cap Dsplnd Inv Cl	Mutual Fund		66,688
	Wfaf Small Cap Value Fnd A	Mutual Fund		137,289
	Pimco Total Return A	Mutual Fund		184,668

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Participant Loans	3.25% to 8.25%		180,864
	Sdb Money Market	Mutual Fund		59,085
	Eaton Vance Sr Fltg	Mutual Fund		5,832
	Indexiq Advisors Iq	Mutual Fund		20,072
	Powershares Db Comm	Mutual Fund		6,155
	Powershares Db G10 C	Mutual Fund		11,770
	Powershares Db Preci	Mutual Fund		18,835

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Fidelityadv Freedom 2010 A	Mutual Fund		24,510
	Fidelityadv Freedom 2020 A	Mutual Fund		24,993
	Fidelityadv Freedom 2030 A	Mutual Fund		63,028
	Fidelityadv Freedom 2040 A	Mutual Fund		11,921
	Fidelityadv Freedom 2050 A	Mutual Fund		20,618
	Fidelity LevCo Stk A	Mutual Fund		90,136
	Lazard Emrg Mkt Eq Open	Mutual Fund		21,204

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____
Plan Sponsor's Name _____

EIN: _____
PN: _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	LeggMsn Clbrdg Agg Gr A	Mutual Fund		79,973
	LeggMsn Wstras Corplsbd	Mutual Fund		7
	Loomis Bond Inst	Mutual Fund		278,361
	Prudntl Drydenglblrealest	Mutual Fund		6,939
	Vanguard Div Gr Inv	Mutual Fund		5,497
	Ycktmn Focused	Mutual Fund		38,247