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), 6057(b), 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

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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;
- [ ] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

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, including room or suite number (Employer, if for single-employer plan)

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.	10/12/2012	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

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**	499
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**	340
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	176
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	516
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	516
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	367
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)	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)	X	**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)		0	**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.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIMON ROOFING & SHEET METAL CORP

D Employer Identification Number (EIN)
34-1430014

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

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

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 19 37 49 59 60 63 64 99	RECORDKEEPER	5927	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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)

(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 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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIMON ROOFING & SHEET METAL CORP

D Employer Identification Number (EIN)
34-1430014

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: MORLEY STABLE VALUE VI

b Name of sponsor of entity listed in (a): UNION BOND AND TRUST

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)
93-6274329-001	C	3036211

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)

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)

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
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
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

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIMON ROOFING & SHEET METAL CORP

D Employer Identification Number (EIN)
34-1430014

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		820
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		337
(2) Participant contributions	1b(2)	10794	18406
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	80396	31230
(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)	284047	279905
(9) Value of interest in common/collective trusts	1c(9)	2398233	3036211
(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)	6307333	5763525
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		175056

		(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	9080803	9305490
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		77235
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	77235
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	9080803	9228255

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)	41526	
(B) Participants	2a(1)(B)	678723	
(C) Others (including rollovers)	2a(1)(C)	114950	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		835199
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	14669	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14669
(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)	109249	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		109249
(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)		55423
(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)		-343711
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		670829
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	405092	
(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)		405092
f Corrective distributions (see instructions)	2f		83604
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)	3228	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	31453	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34681
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		523377
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		147452
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: 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.)	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		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?	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			

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)

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 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).

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
SIMON ROOFING & SHEET METAL CORPORATION 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIMON ROOFING & SHEET METAL CORP

D Employer Identification Number (EIN)
34-1430014

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 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.

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 of 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 8.

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.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **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 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority 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

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. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

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.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

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.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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, 2011 AND 2010

Financial Statements and Supplementary Information

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

DECEMBER 31, 2011 AND 2010

Financial Statements

Report of Independent Auditors 1
Annual Report - Index 2
Statements of Net Assets Available for Benefits 3
Statement of Changes in Net Assets Available for Benefits 4
Notes to Financial Statements 5

Supplementary Information

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 13

PEASE & ASSOCIATES, INC.
CERTIFIED PUBLIC ACCOUNTANTS
Audit, Tax and Business Consulting Services

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Cleveland, Ohio 44115-2001
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To the Administrative Committee 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, 2011 and 2010, and for the year ended December 31, 2011, and the supplemental schedule as of December 31, 2011 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 7, which was certified by Nationwide Trust Company, FSB, the custodian of the Plan's investment assets, 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, 2011 and 2010, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we were unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the investment 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
October 9, 2012

Proud Member of CPAMERICA INTERNATIONAL

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

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

December 31, 2011 and 2010

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, 2011 and 2010

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2011

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, 2011 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, 2011 AND 2010

	2011	2010
ASSETS		
Cash, noninterest-bearing	$ 820	$ -
Investments, at fair value:		
Participant directed investments	9,081,806	8,832,512
Receivables:		
Employee contribution	18,406	10,794
Employer contribution	337	-
Participant notes receivable	279,905	284,047
	298,648	294,841
TOTAL ASSETS	9,381,274	9,127,353
LIABILITIES		
Excess contributions refundable	77,126	-
Loan reimbursement payable	109	-
TOTAL LIABILITIES	77,235	-
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	9,304,039	9,127,353
Adjustment from fair value to contract value for fully benefit-responsive guaranteed investment contract	(75,784)	(46,550)
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,228,255	$ 9,080,803

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, 2011

ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Dividends	$	109,249
Contributions:		
Participant		678,723
Employer		41,526
Rollovers		114,950
Interest income on participant notes receivable		14,669
TOTAL ADDITIONS		959,117
DEDUCTIONS		
Deductions from net assets attributed to:		
Net depreciation in fair value of investments		288,288
Benefits paid to participants		405,092
Corrective distributions		83,604
Administrative expenses		34,681
TOTAL DEDUCTIONS		811,665
NET INCREASE		147,452
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR		9,080,803
END OF YEAR	$	9,228,255

See accompanying notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: To be eligible to participate in the Plan, an employee must be 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 elect to participate in the Plan.

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 2011. 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 2011.

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 is employed on the last day of the Plan year. Profit sharing contributions will be made regardless of whether the employee has made a salary deferral. There were no discretionary matching or profit sharing contributions for 2011.

In September 2011, the Plan was amended to comply with the Davis-Bacon Act, which provides that employers are required to make prevailing wage contributions for any participant who is a non-highly compensated employee and who performed services on Davis-Bacon covered work during the calendar year. Prevailing wage contributions totaled $41,526 for the year ended December 31, 2011.

Participant accounts: Each participant's account is credited with the participant's contribution and an 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, non-elective safe harbor contributions, and employer prevailing wage contributions plus actual earnings thereon. Participants are 100% vested in discretionary matching and profit-sharing contributions after three years of credited service with 0% vesting before that time.

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.

Participant notes receivable: 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 with a minimum of $1,000; 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 vested 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 due to death, disability or retirement, a participant 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 payment in installments. For termination of service due to other reasons, a participant will also receive the value of the vested interest in his or her account as a lump-sum distribution. In case of hardship, a participant may apply for a distribution described in the plan agreement. Lump sum distributions are required if the vested balance is $1,000 or less. Additionally, in-service distributions are permitted for participants meeting certain age and length of service requirements.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Recently issued accounting standards: In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2010-06, *Fair Value Measurement (Topic 820) – Improving Disclosures about Fair Value Measurements*. This guidance requires: (i) separate disclosure of significant transfers between Level 1 and Level 2 fair value measurements and reasons for the transfers; (ii) disclosure, on a gross basis, of purchases, sales, issuances, and net settlements for the activity in Level 3 fair value measurements; (iii) disclosures by class of assets and liabilities; and (iv) a description of the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which was deferred until 2011, the guidance in ASU 2010-06 was effective for 2010. The adoption of the provisions of this guidance is reflected in Note 4.

Basis of presentation: The financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off when deemed uncollectible.

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.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in an investment contract through its investment in the Union Bond & Trust Stable Value Fund, a common/collective trust. The statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on the contract value basis.

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.

Subsequent events: In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 9, 2012, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

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

	December 31,	
	2011	2010
Common/collective trust:		
Union Bond & Trust Stable Value Fund	$ 3,111,995	$ 2,444,783
Registered investment companies (mutual funds):		
American Funds Growth Fund of America R6	-	601,250
Dodge & Cox International Stock Fund	-	485,306
Ivy Asset Strategy Fund - Cl Y	552,351	622,252
Nationwide Investor Destinations Moderate Fund	588,963	547,776

During the year ended December 31, 2011, the Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) in fair value as follow:

Common/collective trust	$ 55,423
Mutual funds	(342,813)
Self-directed brokerage account	(898)
	$ (288,288)

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan follows FASB ASC 820, *Fair Value Measurement*, which establishes 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 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 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.

The Plan's investments, reported at fair value within the fair value hierarchy, as of December 31, 2011 and 2010 are as follows:

	December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
Money market fund	$ -	$ 31,230	$ -	$ 31,230
Common/collective trust	-	3,111,995	-	3,111,995
Mutual funds:				
Allocation funds	1,646,050			1,646,050
Blend funds	889,778	-	-	889,778
Bond funds	1,091,943	-	-	1,091,943
Emerging markets funds	41,141			41,141
Equity precious metal funds	14,855	-	-	14,855
Growth funds	1,096,832	-	-	1,096,832
Managed futures funds	8,887	-	-	8,887
Real estate funds	39,395	-	-	39,395
Target retirement funds	279,081	-	-	279,081
Value funds	655,563	-	-	655,563
Self-directed brokerage account	101,099	73,957	-	175,056
Total	$ 5,864,624	$ 3,217,182	$ -	$ 9,081,806

	December 31, 2010			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
Money market fund	$ -	$ 6,880	$ -	$ 6,880
Common/collective trust	-	2,444,783	-	2,444,783
Mutual funds:				
Allocation funds	1,731,908	-	-	1,731,908
Bank loan funds	41,718	-	-	41,718
Blend funds	1,229,177	-	-	1,229,177
Bond funds	854,689	-	-	854,689
Emerging markets funds	48,854	-	-	48,854
Equity precious metal funds	19,395	-	-	19,395
Growth funds	1,333,941	-	-	1,333,941
Managed futures funds	14,755	-	-	14,755
Real estate funds	37,599	-	-	37,599
Target retirement funds	200,233	-	-	200,233
Value funds	738,324	-	-	738,324
Self-directed brokerage account	56,740	73,516	-	130,256
	$ 6,307,333	$ 2,525,179	$ -	$ 8,832,512

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no transfers between levels of the fair value hierarchy during 2011.

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 registered investment companies (mutual funds) is based on quoted net asset values of the shares held by the Plan at year-end.

The fair value of the self-directed brokerage account is based on the asset values of the individual securities included in the account. A portion of the self-directed brokerage account consists of commons stocks and exchange traded funds, which are based on quoted market prices reported in the active market in which the individual securities are traded.

Level 2 Fair Value Measurements

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

The fair value of the common/collective trust is determined by the fund trustee based on the fair value of the underlying securities within the fund, which represent the net asset value of the shares held by the Plan at year-end.

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, 2011 and 2010.

NOTE 5 – BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds an interest in a fully benefit-responsive investment contract through its investment in the Union Bond & Trust Stable Value Fund, a common/collective trust. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by the trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

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.

Accounting principles generally accepted in the United States of America require plan management to evaluate uncertain tax positions taken by the Plan. The plan administrator has concluded that as of December 31, 2011, there were no uncertain tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2008.

NOTE 7 – INFORMATION CERTIFIED BY CUSTODIAN

Nationwide Trust Company, FSB, the custodian of the Plan's assets, 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:

	2011	2010
Cash, noninterest-bearing	$ 820	$ -
Participant notes receivable	279,905	284,047
Participant directed investments	9,006,022	8,785,962
	$ 9,286,747	$ 9,070,009

Additions to (deductions from) net assets:	
Dividends	$ 109,249
Interest income on participant notes receivable	14,669
Net depreciation in fair value of investments	(288,288)
	$ (164,370)

NOTE 8 – RELATED PARTY TRANSACTIONS

Certain shareholders of the Company are the trustees of the plan, as defined in the plan agreement.

Certain Plan investments as of December 31, 2011 and 2010 are money market funds and shares of mutual funds managed by Nationwide Fund Advisors. Nationwide Trust Company, FSB, an affiliated entity, is the custodian of the Plan's assets 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 9 – 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 10 – 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.

NOTE 11 – EXCESS CONTRIBUTIONS REFUNDABLE

In 2012, the Plan refunded the excess 2011 participant contributions to highly compensated employees. The refund totaled $77,126, which is recorded as a liability in the statement of net assets available for benefits at December 31, 2011.

NOTE 12 – SUBSEQUENT EVENT

During February 2012, the Plan changed the custodian of its investment assets from Nationwide Trust Company, FSB to Fidelity Management Trust Company.

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

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

DECEMBER 31, 2011

(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 notes receivable	3.25% - 8.25%	$ -	$ 279,905
	MONEY MARKET FUNDS			
*	Nationwide Money Market Institutional	Money market fund		31,230
	COMMON/COLLECTIVE TRUST			
	Union Bond & Trust Stable Value Fund	Common/collective trust (at contract value)		3,036,211
	MUTUAL FUNDS			
	AIM Real Estate Fund - Cl A	Mutual fund		9,572
	Alger Cap Appreciation Institutional Fund I	Mutual fund		111,555
	American Funds Growth Fund of America R5	Mutual fund		9
	American Funds Growth Fund of America R6	Mutual fund		409,504
	Artio International Equity Fund II A	Mutual fund		109,235
	Baron Partners Fund	Mutual fund		279,557
	Blackrock Global Allocation Inv A	Mutual fund		15,135
	Blackrock Global Emerging Markets Inv A	Mutual fund		3,494
	Blackrock Large Cap Value - Cl A	Mutual fund		8
	Davis Select American Shares S	Mutual fund		51,083
	Dodge & Cox International Stock Fund	Mutual fund		288,126
	DWS Rreef Global Real Estate Secs A	Mutual fund		4,415

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, 2011

(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
	Eagle Growth and Income Fund - Cl A	Mutual fund		10,823
	Eaton Vance Floating Rate Fund - Cl A	Mutual fund		42,512
	Fidelity Advisor Freedom 2010 - Cl A	Mutual fund		64,854
	Fidelity Advisor Freedom 2020 - Cl A	Mutual fund		48,083
	Fidelity Advisor Freedom 2030 - Cl A	Mutual fund		75,625
	Fidelity Advisor Freedom 2040 - Cl A	Mutual fund		55,298
	Fidelity Advisor Freedom 2050 - Cl A	Mutual fund		35,221
	Fidelity Advisor Leveraged Co Stock - Cl A	Mutual fund		92,414
	Heartland Select Value Inv	Mutual fund		7,948
	Invesco Van Kampen Small Cap Value - Cl A	Mutual fund		204,108
	Ivy Asset Strategy Fund - Cl Y	Mutual fund		552,351
	JP Morgan Core Bond Fund - Cl A	Mutual fund		233,989
	Lazard Emerging Markets Portfolio	Mutual fund		25,897
	Loomis Sayles Bond Fund Instl	Mutual fund		409,755
*	Nationwide Investor Destinations Aggressive Fund	Mutual fund		128,618
*	Nationwide Investor Destinations Conservative Fund	Mutual fund		41,658
*	Nationwide Investor Destinations Moderate Fund	Mutual fund		588,963
*	Nationwide Investor Destinations Moderately Aggressive Fund	Mutual fund		384,576

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, 2011

(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
*	Nationwide Investor Destinations Moderately Conservative Fund	Mutual fund		63,367
*	Nationwide Small Cap Index Fund - Cl A	Mutual fund		121,832
	Nuveen Real Estate Securities Fund - Cl A	Mutual fund		17,594
	Oppenheimer Developing Markets Fund - Cl A	Mutual fund		11,750
	Oppenheimer Global Opportunities Fund - Cl A	Mutual fund		160,647
	Oppenheimer Gold & Special Minerals Fund - Cl A	Mutual fund		14,855
	Oppenheimer International Bond Fund - Cl A	Mutual fund		16,058
	OppenheimerValue Fund - Cl A	Mutual fund		153,889
	Pimco Total Return Fund - Cl A	Mutual fund		259,336
	Pioneer Cullen Value Fund - Cl A	Mutual fund		191,576
	Principal Inv High Yield II Fund - Cl A	Mutual fund		172,805
	Prudential Global Real Estate Fund - Cl A	Mutual fund		7,814
	Prudential Jennison 20/20 Focus Fund - Cl A	Mutual fund		62,630
	Rs Partners Fund - Cl A	Mutual fund		55,334
	Rydex Mgd Ftr Fund Strat A	Mutual fund		8,887
	Rydex Multi Hdg Fund Strat H	Mutual fund		20,543
	Sentinel Small Company Fund - Cl A	Mutual fund		30,418

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, 2011

(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
	Vanguard Dividend Growth Fund	Mutual fund		11,770
	Wells Fargo Advantage Mid Cap Dis Inv	Mutual fund		81,830
	Yacktman Focused Fund	Mutual fund		16,204
				5,763,525
	OTHER			
	Self-directed brokerage account	Common stocks, exchange traded funds, money market fund		175,056
		TOTAL INVESTMENTS		$ 9,285,927

* Indicates party-in-interest

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

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*	Participant notes receivable	3.25% - 8.25%	$ -	$ 279,905
	MONEY MARKET FUNDS			
*	Nationwide Money Market Institutional	Money market fund		31,230
	COMMON/COLLECTIVE TRUST			
	Union Bond & Trust Stable Value Fund	Common/collective trust (at contract value)		3,036,211
	MUTUAL FUNDS			
	AIM Real Estate Fund - Cl A	Mutual fund		9,572
	Alger Cap Appreciation Institutional Fund I	Mutual fund		111,555
	American Funds Growth Fund of America R5	Mutual fund		9
	American Funds Growth Fund of America R6	Mutual fund		409,504
	Artio International Equity Fund II A	Mutual fund		109,235
	Baron Partners Fund	Mutual fund		279,557
	Blackrock Global Allocation Inv A	Mutual fund		15,135
	Blackrock Global Emerging Markets Inv A	Mutual fund		3,494
	Blackrock Large Cap Value - Cl A	Mutual fund		8
	Davis Select American Shares S	Mutual fund		51,083
	Dodge & Cox International Stock Fund	Mutual fund		288,126
	DWS Rreef Global Real Estate Secs A	Mutual fund		4,415

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, 2011

(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
	Eagle Growth and Income Fund - Cl A	Mutual fund		10,823
	Eaton Vance Floating Rate Fund - Cl A	Mutual fund		42,512
	Fidelity Advisor Freedom 2010 - Cl A	Mutual fund		64,854
	Fidelity Advisor Freedom 2020 - Cl A	Mutual fund		48,083
	Fidelity Advisor Freedom 2030 - Cl A	Mutual fund		75,625
	Fidelity Advisor Freedom 2040 - Cl A	Mutual fund		55,298
	Fidelity Advisor Freedom 2050 - Cl A	Mutual fund		35,221
	Fidelity Advisor Leveraged Co Stock - Cl A	Mutual fund		92,414
	Heartland Select Value Inv	Mutual fund		7,948
	Invesco Van Kampen Small Cap Value - Cl A	Mutual fund		204,108
	Ivy Asset Strategy Fund - Cl Y	Mutual fund		552,351
	JP Morgan Core Bond Fund - Cl A	Mutual fund		233,989
	Lazard Emerging Markets Portfolio	Mutual fund		25,897
	Loomis Sayles Bond Fund Instl	Mutual fund		409,755
*	Nationwide Investor Destinations Aggressive Fund	Mutual fund		128,618
*	Nationwide Investor Destinations Conservative Fund	Mutual fund		41,658
*	Nationwide Investor Destinations Moderate Fund	Mutual fund		588,963
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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, 2011

(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
*	Nationwide Investor Destinations Moderately Conservative Fund	Mutual fund		63,367
*	Nationwide Small Cap Index Fund - Cl A	Mutual fund		121,832
	Nuveen Real Estate Securities Fund - Cl A	Mutual fund		17,594
	Oppenheimer Developing Markets Fund - Cl A	Mutual fund		11,750
	Oppenheimer Global Opportunities Fund - Cl A	Mutual fund		160,647
	Oppenheimer Gold & Special Minerals Fund - Cl A	Mutual fund		14,855
	Oppenheimer International Bond Fund - Cl A	Mutual fund		16,058
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	Pimco Total Return Fund - Cl A	Mutual fund		259,336
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	Prudential Global Real Estate Fund - Cl A	Mutual fund		7,814
	Prudential Jennison 20/20 Focus Fund - Cl A	Mutual fund		62,630
	Rs Partners Fund - Cl A	Mutual fund		55,334
	Rydex Mgd Ftr Fund Strat A	Mutual fund		8,887
	Rydex Multi Hdg Fund Strat H	Mutual fund		20,543
	Sentinel Small Company Fund - Cl A	Mutual fund		30,418

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, 2011

(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
	Vanguard Dividend Growth Fund	Mutual fund		11,770
	Wells Fargo Advantage Mid Cap Dis Inv	Mutual fund		81,830
	Yacktman Focused Fund	Mutual fund		16,204
				5,763,525
	OTHER			
	Self-directed brokerage account	Common stocks, exchange traded funds, money market fund		175,056
		TOTAL INVESTMENTS		$ 9,285,927

* Indicates party-in-interest

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

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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, 2011

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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, 2011

(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
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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, 2011

(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
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				5,763,525
	OTHER			
	Self-directed brokerage account	Common stocks, exchange traded funds, money market fund		175,056
		TOTAL INVESTMENTS		$ 9,285,927

* Indicates party-in-interest