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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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
NORTH AMERICAN ROOFING SYSTEMS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/2000

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

NORTH AMERICAN ROOFING SYSTEMS, INC.

41 DOGWOOD ROAD
ASHEVILLE, NC 28806

2b Employer Identification Number (EIN)
13-3724765

2c Sponsor's telephone number
828-687-7767

2d Business code (see instructions)
236200

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.	08/05/2013	MARY KASUNICK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/06/2013	TIM SPARROW
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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**	269
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**	262
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	11
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	273
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	273
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	47
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 Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics 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)	[ ]	**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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan NORTH AMERICAN ROOFING SYSTEMS, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTH AMERICAN ROOFING SYSTEMS, INC.	**D** Employer Identification Number (EIN) 13-3724765

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

LOOMIS SAYLES FUNDS

04-3200030

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

HARBOR

04-2679462

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

PIMCO FUNDS

95-2632339

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

JP MORGAN

13-2624428

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

DREYFUS

13-5673135

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

GOLDMAN SACHS

13-5108880

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

AMERICAN FUNDS

95-1411037

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

JANUS

43-1804048

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

THORNBURG

85-0301299

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

INVESCO VAN KAMPEN

58-2287224

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

T ROWE PRICE

52-2264646

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

ALGER

13-2665689

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

COHEN & STEERS

14-1904657

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

LORD ABBETT

13-5620131

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

COLUMBIA

93-0577450

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

VANGUARD

23-1945930

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

NUVEEN

36-3817266

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

OPPENHEIMER FUNDS

13-2527171

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

TCW

95-2749628

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

WELLS FARGO ADVANTAGE

41-0449260

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

IVY FUNDS

04-6006759

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

NATIXIS FUNDS

04-3200027

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

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

WELLS FARGO BANK, N.A.

94-1347393

(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 27 49 50 51 52 60 62 63 64	SERVICE PROVIDER	9670	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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
NORTH AMERICAN ROOFING SYSTEMS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SYSTEMS, INC.

D Employer Identification Number (EIN)
13-3724765

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: ENHANCED STOCK MKT FD N			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 56-6288528-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8277
a Name of MTIA, CCT, PSA, or 103-12 IE: ENHANCED STOCK MKT FUND AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 56-6288528-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	16
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND CIT AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 94-3222878-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	42672
a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 46-6208187-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11660
a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND N			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 41-6202499-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	226759
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS OVERSEAS CIT AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 45-6648669-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22324
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE CIT AT			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 45-6648640-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	113058

a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER SMALL CAP CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 45-6648658-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34256

a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTL CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 45-6651358-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 49739

a Name of MTIA, CCT, PSA, or 103-12 IE: TRP INST LRGCAP GROWTH MGD CIT AT

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 45-6648614-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21759

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

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

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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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
NORTH AMERICAN ROOFING SYSTEMS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SYSTEMS, INC.

D Employer Identification Number (EIN)
13-3724765

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)		
(9) Value of interest in common/collective trusts	1c(9)	408067	530520
(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)	1190775	1023539
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1598842	1554059
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1598842	1554059

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)	46600	
(B) Participants	2a(1)(B)	157164	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		203764
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(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)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(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
(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		25284
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		84936
(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)		87602
c Other income	2c		98
d Total income. Add all **income** amounts in column (b) and enter total	2d		401684

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	410113	
(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)		410113
f Corrective distributions (see instructions)	2f		21605
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	14749	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		14749
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		446467

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		-44783
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: BGBC PARTNERS **(2)** EIN: 20-5804172

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 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		34721
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	

			Yes	No	Amount
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)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
NORTH AMERICAN ROOFING SYSTEMS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NORTH AMERICAN ROOFING SYSTEMS, INC.

D Employer Identification Number (EIN)
13-3724765

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): 41-6257133

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

North American Roofing

July 15, 2013

BGBC Partners, LLP
300 N. Meridian St., Ste. 1100
Indianapolis, IN 46204

Ladies and Gentlemen:

We are providing this letter in connection with your audits of the financial statements of the North American Roofing Systems, Inc. 401(k) Plan (the Plan), which comprise the statements of net assets available for plan benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2012, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements present fairly, in all material respects, the net assets and changes in net assets of the Plan in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and for the fair presentation of the accompanying supplemental schedules in conformity with the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA).

We understand that, at our instruction, you did not perform any audit procedures with respect to information prepared and certified to by Wells Fargo Bank, N.A., the trustee and custodian, in accordance with the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) (DOL Regulation 2520.103-8), other than comparing such information to the financial statements and supplemental schedules as of and for the year ended December 31, 2012. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the Plan's financial statements and supplemental schedules taken as a whole.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, make it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audits:

(1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 12, 2013 for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles

generally accepted in the United States of America. The notes to the Plan's financial statements include all disclosures required by laws and regulations to which the Plan is subject. The Plan's supplemental schedules are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

(2) We acknowledge our responsibility for the presentation of the supplemental schedules of delinquent participant contributions and assets (held at year end) as of and for the year ended December 31, 2012 in accordance with the applicable criteria and we believe the supplemental schedules including its form and content, is fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedules.

(3) We acknowledge our responsibility, as set out in the terms of the aforementioned audit engagement letter, for the design, implementation, and maintenance of internal control to prevent and detect fraud.

(4) We have made available to you all:

(a) Financial records and related data, as agreed upon in the terms of the aforementioned audit engagement letter.
(b) Minutes of the Board of Directors, Investment Committee, Administrative Committee or other meetings pertaining to the Plan that were held from January 1, 2011 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.
(c) Amendments made to the Plan instrument, the trust agreement, insurance or other relevant contracts during the year, including amendments to comply with applicable laws.

(5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

(6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

(7) We have no knowledge of any:

(a) Fraud or suspected fraud involving management or involving employees who have significant roles in the Plan's internal control, whether or not perceived to have a material effect on the financial statements.

(b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

(c) Allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, beneficiaries, regulatory agencies, service providers, third-party administrators, law firms, predecessor accounting firms, or other professionals.

(8) We have no:

(a) Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
(b) Intentions to terminate the Plan.

(9) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:

(a) The identity of related parties and all related party relationships and transactions of which we are aware, including party-in-interest transactions, as defined in ERISA section 3(14) and regulations there under, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
(b) All derivative instruments and any embedded derivative instruments that require bifurcation, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) FASB ASC 815, *Derivatives and Hedging*.
(c) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
(d) Guarantees, whether written or oral, under which the Plan is contingently liable.
(e) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275-10, *Risks and Uncertainties - Overall*. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. (Significant estimates are estimates at the date of the statement of net assets available for benefits that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets for which events could occur that would significantly disrupt normal finances within the next year.)
(f) Amendments to the Plan instrument, if any.
(g) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*. FASB ASC 450-20, *Loss Contingencies*, requires loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the date of the statement of net assets available for benefits and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(h) Commitments, such as a pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets, or securities of another entity, that would affect the Plan.

(10) There are no:

(a) Violations or possible violations of laws or regulations (including the failure to file reports required by regulatory bodies (e.g., DOL, Internal Revenue Service (IRS), state and municipal authorities) when the effects of failing to file could be material to the financial statements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
(b) Pending or threatened litigation, claims or assessments or unasserted claims or assessments that we are aware of that are required to be accrued or disclosed in the financial statements in accordance with FASB ASC 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims or assignments.
(c) Transactions that have not been properly recorded in the accounting records underlying the financial statements.
(d) Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or loans in default, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed.

(11) Receivables recorded in the financial statements represent valid claims against debtors for charges arising on or before the date of the statement of net assets available for benefits and have been appropriately reduced to their estimated net realizable value.

(12) The Plan has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

(13) The methods and significant assumptions used to determine fair values of financial (and non-financial) instruments are as disclosed in the financial statements, are in accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, and take into account all the considerations therein.

(14) For any non-readily marketable securities, we concur with and accept responsibility for the methods used to estimate fair value and/or the approach used by the appraiser.

(15) All required filings of Plan documents with the appropriate agencies have been made.

(16) The Plan is qualified under the appropriate section of the Internal Revenue Code and intends to continue as a qualified plan and trust. The Plan sponsor has operated the Plan and trust in a manner that did not jeopardize this tax status.

(17) The Plan has complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts and/or custodial accounts containing assets for the Plan. The Plan has established a remittance policy in accordance with the DOL's regulations.

(18) The Plan is responsible for the performance of the nondiscrimination tests and assures that the Plan has passed such tests or appropriate action has been taken to rectify any areas of noncompliance.

(19) The Plan has complied with the fidelity bonding requirements of ERISA.

(20) The Plan has satisfactory title to all owned assets, which are recorded at fair value, and there are no liens, encumbrances, or security interest on such assets nor has any asset been pledged as collateral.

(21) There are no:

(a) Nonexempt party-in-interest transactions (as defined in ERISA section 3(14) and regulations under that section) that were not disclosed in the supplemental schedules or financial statements.
(b) Investments in default or considered to be uncollectible that were not disclosed in the supplemental schedules.
(c) Reportable transactions (as defined in ERISA section 103(b)(3)(H) and regulations under that section) that were not disclosed in the supplemental schedules.

(22) We have apprised you of all communications, whether written or oral, with regulatory agencies concerning the operation of the Plan.

(23) No discussions have taken place with your firm's personnel regarding employment with the Plan or the Plan sponsor.

(24) We have not engaged you to prepare or review the Plan's Form 5500 filing with the DOL; however, the audited financial statements of the Plan are required to be filed with the Form 5500. We acknowledge that professional standards require you to read the Plan's Form 5500 prior to its filing; that the purpose of this procedure is for you to consider whether such information, or the manner of its presentation, is materially inconsistent with the information, or the manner of its presentation, appearing in the financial statements; and that these procedures are not sufficient nor are they intended for you to ensure that the Form 5500 is completely and accurately prepared.

(25) **The version of the Plan's 2012 audited financial statements that we will file with the DOL using the EFAST2 system will be identical to the copy containing your manually-signed report provided to us.**

(26) We have no intentions to use any electronic presentation of the financial statements and your audit report on our web site and we will not do so without first obtaining your consent and approval.

(27) We do not intend to terminate the benefit responsive investment contracts.

North American Roofing

(28) We have obtained a copy of the relevant SOC 1 reports that cover the year under audit, related to significant processes and transactions that have been outsourced to those service organizations. In connection with those SOC 1 reports, we have read the reports, evaluated the impact of the exceptions to relevant tests, identified the complementary controls listed under the user entity controls section of the report, and have determined that those user entity controls have been designed appropriately and have been implemented.

To the best of our knowledge and belief, no events have occurred subsequent to the date of the statement of net assets available for benefits and through the date of this representation letter, as entered on the first page that would require adjustment to or disclosure in the aforementioned financial statements.

Very truly yours,

7-17-13

M. Brian Verble
CEO and President
North American Roofing Services, Inc.

Date

7/17/13

Timothy Sparrow
Chief Financial Officer
North American Roofing Services, Inc.

Date

7/17/13

Mary Kasunick
Director of Human Resources
North American Roofing Services, Inc.

Date

North American Roofing Systems, Inc. 401(k) Plan

Financial Statements

As of December 31, 2012 and 2011 and For the Year Ended December 31, 2012

BGBC Partners, LLP

Strength in numbers.

North American Roofing Systems, Inc. 401(k) Plan

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BGBC Partners, LLP

Certified Public Accountants
and Business Consultants

Independent Auditor's Report

Board of Trustees
North American Roofing Systems, Inc. 401(k) Plan
Asheville, North Carolina

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **North American Roofing Systems, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for plan benefits (modified cash basis) as of December 31, 2012 and 2011 and the related statement of changes in net assets available for plan benefits (modified cash basis) for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph; however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of

December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of assets (held at end of year) (modified cash basis) as of December 31, 2012 and delinquent participant contributions for the year ended December 31, 2012 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, 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.

BCBC Partners, LLP

July 17, 2013

North American Roofing Systems, Inc. 401(k) Plan

Statements of Net Assets Available for Plan Benefits
(Modified Cash Basis)

December 31, 2012 and 2011

	2012	2011
Assets		
Investments, at fair value:		
Mutual funds	**$ 580,875**	$ 502,935
Pooled funds	**442,664**	687,840
Common/collective trust funds	**530,520**	408,067
Net assets available for plan benefits	**$ 1,554,059**	$ 1,598,842

See accompanying notes to financial statements.

North American Roofing Systems, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Plan Benefits (Modified Cash Basis)

Year Ended December 31, 2012

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 9,713**
Pooled funds	**6,426**
Common/collective trust funds	**976**
Net appreciation in fair value:	
Mutual funds	**77,987**
Pooled funds	**78,510**
Common/collective trust funds	**24,308**
Total investment income	**197,920**
Contributions:	
Participant	**157,164**
Employer	**46,600**
Total contributions	**203,764**
Total additions	**401,684**
Deductions:	
Benefits paid to participants and beneficiaries	**(431,718)**
Administrative expenses	**(14,749)**
Total deductions	**(446,467)**
Net decrease	**(44,783)**
Net assets available for plan benefits, beginning of year	**1,598,842**
Net assets available for plan benefits, end of year	**$ 1,554,059**

See accompanying notes to financial statements.

Notes to Financial Statements

1. Description of Plan

The following description of the North American Roofing Systems, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Company) who have achieved 1 year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan January 1 or July 1 upon meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company may elect to provide a matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed as of the end of the Plan year to receive the matching and profit sharing contributions. During 2012, the Company made three quarterly discretionary matching contributions equal to 100% of employee deferrals up to 2% of the participant's eligible quarterly compensation.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions (if any) and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 18 mutual funds, 10 pooled funds, and 10 common/collective trust funds as investment options for participants.

Vesting

Participants are immediately vested in their contributions plus actual earnings or losses thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions or to pay Plan administrative expenses. There were no forfeitures available to reduce employer contributions or pay Plan administrative expenses as of December 31, 2012 and 2011.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Notes to Financial Statements

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012.

Mutual funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/collective trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

The following tables set forth by level, within the fair value hierarchy, present the Plan's investment assets at fair value as of:

	Level 1	Level 2	Level 3	Total
December 31, 2012				
Mutual funds:				
Balanced funds	$ 184,669	$ -	$ -	$ 184,669
International funds	124,787	-	-	124,787
Value funds	94,140	-	-	94,140
Sector funds	4,285	-	-	4,285
Growth funds	172,994	-	-	172,994
	580,875	-	-	580,875
Pooled funds (registered):				
Growth funds	-	47,223	-	47,223
Fixed income funds	-	220,601	-	220,601
Value funds	-	56,489	-	56,489
International funds	-	96,695	-	96,695
Sector funds	-	21,656	-	21,656
	-	442,664	-	442,664
Common/collective trusts:				
* Stable value funds	-	-	238,419	238,419
Value funds	-	113,058	-	113,058
Growth funds	-	21,759	-	21,759
International funds	-	49,739	-	49,739
Fixed income funds	-	42,672	-	42,672
Balanced funds	-	64,873	-	64,873
	-	292,101	238,419	530,520
Total	$ 580,875	$ 734,765	$ 238,419	$ 1,554,059

Notes to Financial Statements

December 31, 2011	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 93,108	$ -	$ -	$ 93,108
International funds	140,092	-	-	140,092
Value funds	145,330	-	-	145,330
Growth funds	124,405	-	-	124,405
	502,935	-	-	502,935
Pooled funds (registered):				
Growth funds	-	109,365	-	109,365
Balanced funds	-	60	-	60
Fixed income funds	-	316,417	-	316,417
Value funds	-	121,946	-	121,946
International funds	-	118,716	-	118,716
Sector funds	-	21,336	-	21,336
	-	687,840	-	687,840
Common/collective trust funds:				
* Stable value funds	-	-	313,782	313,782
Fixed income funds	-	64,777	-	64,777
Balanced funds	-	29,508	-	29,508
	-	94,285	313,782	408,067
Total	$ 502,935	$ 782,125	$ 313,782	$ 1,598,842

*The Wells Fargo Stable Return Fund may invest in guaranteed interest contracts (GICs), bank investment contracts (BICs), and security backed contracts (synthetic GICs). The Fund generally invests up to 95% of its assets in these contracts. The fund has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

The following is a roll-forward of the financial instruments at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2012:

Beginning balance, January 1	**$ 313,782**
Contributions	**34,561**
Participant directed transfers	**66,762**
Withdrawals	**(180,001)**
Fees	**(1,870)**
Net appreciation in fair value	**5,185**
Ending balance, December 31	**$ 238,419**

The Plan assets identified as Level 3 instruments are comprised solely of stable value funds. They are not actively traded and valuation techniques used to measure their fair value are primarily based on data provided from the sponsors of the underlying stable value funds.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for Plan benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2012 and 2011, and for the year ended December 31, 2012. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2012 and 2011, and for the year ended December 31, 2012 is complete and accurate.

	December 31, 2012	2011
Investments, at fair value:		
Mutual funds	**$ 580,875**	$ 502,935
Pooled funds	**442,664**	687,840
Common/collective trust funds	**530,520**	408,067

	Year Ended December 31, 2012
Net appreciation in fair value	**$ 180,805**
Dividends	**17,115**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Investments

Investments representing five percent or more of the Plan's net assets were as follows:

	December 31, 2012		2011	
Mutual funds:				
AMERICAN EUROPACIFIC GROWTH-R3 #2316	**$ 65,103**	*	$ 84,262	
IXIS ADV LOOMIS STRATEG INC A #1469	**64,751**	*	86,258	
Pooled funds:				
PIMCO TOTAL RETURN INSTL	**113,606**		78,641	*
Common/collective trusts:				
WF STABLE RETURN FUND N	**226,759**		299,639	
WF/MFS VALUE CIT AT	**113,058**		-	*

*Less than 5%

5. Common/Collective Trusts

Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts. The Plan holds shares of a common/collective trust that has investments in fully benefit-responsive investment contracts. An investment contract is generally required to be reported at fair market value, rather than

contract value, to the extent it is fully benefit-responsive. Management believes contract value, which is determined by the trustee, is a fair approximation of fair market value at December 31, 2012 and 2011.

6. Related-party Transactions

Certain Plan investments are trusts managed by affiliates of Wells Fargo Bank, N.A., which is the trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions for the year ended December 31, 2012.

7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and the balance of the net assets of the Plan would be allocated among the participants and beneficiaries as prescribed by ERISA.

8. Tax Status

The Internal Revenue Service has ruled that the Plan constitutes a qualified trust under Section 401(a) of the IRC and is thus considered exempt from federal income taxes.

The Plan has adopted a Non-Standardized Prototype Plan Document sponsored by Wells Fargo Bank, N.A. that obtained its latest determination letter on September 28, 2004, in which the Internal Revenue Service stated that the Prototype Plan Document, as then designed, was in compliance with the applicable requirements of the IRC. The determination letter has not been updated for any Plan amendments. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2012 and 2011, there were no matters requiring a provision for uncertain tax positions.

The tax years 2009 – 2012 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2009.

9. Excess Employee Contributions

In accordance with the Tax Reform Act of 1986, the Plan is required to be in compliance with federal regulations regarding discrimination testing. Excess employee contributions, including

earnings, for 2011 returned during 2012 were $21,605 and are included in benefits paid for 2012. Excess employee and employer contributions for 2012 of $78,824 were returned in April 2013.

10. Subsequent Events

Subsequent events were evaluated through July 17, 2013, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

North American Roofing Systems, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2012

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Contributions Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2012	$ 34,721	$ 34,721	$ -	$ -	$ -
Total	$ 34,721	$ 34,721	$ -	$ -	$ -

North American Roofing Systems, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2012

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
*	WF ADV GROWTH FUND - I #3105	1,703.558	shares	**	$ 73,355
	TCW FUNDS SELECT EQUITIES-I #4730	3,550.721	shares	**	71,796
	AMERICAN EUROPACIFIC GROWTH-R3 #2316	1,609.476	shares	**	65,103
	IXIS ADV LOOMIS STRATEG INC A #1469	4,185.587	shares	**	64,751
	JANUS OVERSEAS FUND S SHARES #1554	1,702.568	shares	**	57,938
	INV VAN KAMP SMALL CAP VAL A #1770	3,476.535	shares	**	56,876
	GOLDMAN SACHS MID CAP VALUE-A #78	954.749	shares	**	37,264
	NUVEEN SANTA BARB DVD GRTH-I 1799	1,353.608	shares	**	36,520
	VANGUARD/WELLESLEY INCOME FD #27	893.150	shares	**	21,534
	JANUS FORTY FUND S SHARES #1510	556.244	shares	**	21,109
	IVY HIGH INCOME FUND CLASS A#609	2,397.632	shares	**	20,476
	DREYFUS SMALL CAP STOCK INDX FD #77	618.814	shares	**	13,583
	JANUS BALANCED FUND S SHARED #1551	432.834	shares	**	11,349
	DREYFUS MIDCAP INDEX FUND #113	314.838	shares	**	9,108
*	WELLS FARGO ADV ADJ GVT F-INS #4118	823.897	shares	**	7,572
	LORD ABBETT BALANCED STRATEGY A #259	595.572	shares	**	6,510
	COHEN @ STEERS REALTY SHARES #1262	66.354	shares	**	4,285
	OPPENHEIMER GLOBAL OPP-Y 219	59.352	shares	**	1,746
Total mutual funds					580,875
Pooled funds (registered):					
	PIMCO TOTAL RETURN INSTL	7,833.822	units	**	113,606
	T ROWE PRICE EQUITY INCOME	3,331.273	units	**	56,489
	HARBOR INTERNATIONAL INSTL	4,808.824	units	**	55,562
	COLUMBIA DIVIDEND OPPOR-Z #6087	5,783.307	units	**	50,373
*	WFA STR LG CAP GRWTH FD -AT	2,721.946	units	**	47,223
*	WFA INTERNATIONAL BD-I	2,296.740	units	**	41,133
	PIMCO REAL RETURN FUND INST	1,860.251	units	**	28,816
	PIMCO HIGH YIELD FUND FOR ADVICE	1,437.878	units	**	27,791
	T ROWE PRICE REAL ESTATE	1,882.767	units	**	21,656
	JP MORGAN HIGH YIELD FUND	1.010	units	**	15
Total pooled funds					442,664
Common/collective trust funds:					
*,***	WF STABLE RETURN FUND N	4,534.447	units	**	226,759
*	WF/MFS VALUE CIT AT	10,931.814	units	**	113,058
*	WF/THORNBURG INTL CIT AT	4,611.355	units	**	49,739
*	WELLS FARGO CORE BOND CIT AT	3,254.838	units	**	42,672
*	WF/MULTI-MANAGER SMALL CAP CIT AT	3,267.011	units	**	34,256
*	WF/JANUS OVERSEAS CIT AT	2,002.857	units	**	22,324
*	WF/TRP INST LRGCAP GROWTH MGD CIT AT	2,137.407	units	**	21,759
*,***	STABLE RETURN FUND AT	942.815	units	**	11,660
*	WF ENHANCED STOCK MARKET FUND N	71.681	units	**	8,277
*	WF ENHANCED STOCK MARKET FUND AT	0.938	units	**	16
Total common/collective trust funds					530,520
Total investments per Form 5500					$ 1,554,059

* Denotes a party-in-interest
** The cost of participant-directed investments is not required to be disclosed.
*** Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.

North American Roofing Systems, Inc. 401(k) Plan

Financial Statements

As of December 31, 2012 and 2011 and For the Year Ended December 31, 2012

BGBC Partners, LLP

Strength in numbers.

North American Roofing Systems, Inc. 401(k) Plan

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BGBC Partners, LLP

Certified Public Accountants
and Business Consultants

Independent Auditor's Report

Board of Trustees
North American Roofing Systems, Inc. 401(k) Plan
Asheville, North Carolina

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **North American Roofing Systems, Inc. 401(k) Plan** (the Plan), which comprise the statements of net assets available for plan benefits (modified cash basis) as of December 31, 2012 and 2011 and the related statement of changes in net assets available for plan benefits (modified cash basis) for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America permitted by the Department of Labor; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph; however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of

December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of assets (held at end of year) (modified cash basis) as of December 31, 2012 and delinquent participant contributions for the year ended December 31, 2012 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, 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.

BCBC Partners, LLP

July 17, 2013

North American Roofing Systems, Inc. 401(k) Plan

Statements of Net Assets Available for Plan Benefits
(Modified Cash Basis)

December 31, 2012 and 2011

	2012	2011
Assets		
Investments, at fair value:		
Mutual funds	**$ 580,875**	$ 502,935
Pooled funds	**442,664**	687,840
Common/collective trust funds	**530,520**	408,067
Net assets available for plan benefits	**$ 1,554,059**	$ 1,598,842

See accompanying notes to financial statements.

North American Roofing Systems, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Plan Benefits (Modified Cash Basis)

Year Ended December 31, 2012

Additions:	
Investment income:	
Dividends:	
Mutual funds	**$ 9,713**
Pooled funds	**6,426**
Common/collective trust funds	**976**
Net appreciation in fair value:	
Mutual funds	**77,987**
Pooled funds	**78,510**
Common/collective trust funds	**24,308**
Total investment income	**197,920**
Contributions:	
Participant	**157,164**
Employer	**46,600**
Total contributions	**203,764**
Total additions	**401,684**
Deductions:	
Benefits paid to participants and beneficiaries	**(431,718)**
Administrative expenses	**(14,749)**
Total deductions	**(446,467)**
Net decrease	**(44,783)**
Net assets available for plan benefits, beginning of year	**1,598,842**
Net assets available for plan benefits, end of year	**$ 1,554,059**

See accompanying notes to financial statements.

Notes to Financial Statements

1. Description of Plan

The following description of the North American Roofing Systems, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on May 1, 2000, covering all employees of North American Roofing Services, Inc. (the Company) who have achieved 1 year of service, have worked a minimum of 1,000 hours, and are age 21 or older. Employees may enter the Plan January 1 or July 1 upon meeting the Plan's eligibility requirements. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Participants may contribute any percentage of pretax annual compensation as defined by the Plan, up to the maximum allowable under the Internal Revenue Code (IRC) or designate all or a portion of elective deferrals as Roth elective deferrals. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans in the form of rollovers.

The Company may elect to provide a matching contribution and/or a profit sharing contribution each plan year. The extent and amount of each year's contributions, if any, are at the discretion of the Board of Directors. Any profit sharing contribution will be calculated based on the ratio each participant's compensation bears to the total of such compensation of all participants. Participants must have one year of service, worked a minimum of 1,000 hours, and be employed as of the end of the Plan year to receive the matching and profit sharing contributions. During 2012, the Company made three quarterly discretionary matching contributions equal to 100% of employee deferrals up to 2% of the participant's eligible quarterly compensation.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions (if any) and Plan earnings or losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct their investments into various options offered by the Plan. The Plan offers 18 mutual funds, 10 pooled funds, and 10 common/collective trust funds as investment options for participants.

Vesting

Participants are immediately vested in their contributions plus actual earnings or losses thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

Participant Loans

In accordance with Plan provisions, participant loans are disallowed.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Forfeitures

Forfeitures from nonvested participant accounts may be used to reduce future employer contributions or to pay Plan administrative expenses. There were no forfeitures available to reduce employer contributions or pay Plan administrative expenses as of December 31, 2012 and 2011.

Administrative Expenses

An annual administrative fee for processing Form 5500 (the Plan's annual tax filing) and a full-service fee based on the number of participants in the Plan are paid by the Company. Fees paid by the Plan include trustee, asset, and third-party fees, which are directly deducted from the individual participant's accounts as charged by the funds.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The presentation is permitted by the Department of Labor (DOL). Such accounting method includes recording investments at fair value. Additions and deductions are recognized as received or paid rather than as earned or incurred.

Notes to Financial Statements

Management Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value Measurement

The Plan has determined the fair value of investments using a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012.

Mutual funds: Valued at the net asset value (NAV). The NAV is based on quoted prices in active markets.

Pooled funds: Valued at the NAV of shares held by the Plan at year-end. The NAV, as provided by the trustee, is based on fair value of the underlying securities of the pooled fund based on quoted prices of those securities with no active markets.

Common/collective trusts: Valued at the NAV of units held by the Plan at year-end. The NAV, as provided by the trustee, is based on the fair value of the underlying investments held by the fund, less its liabilities, which are valued primarily through the use of directly or indirectly observable inputs.

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

The following tables set forth by level, within the fair value hierarchy, present the Plan's investment assets at fair value as of:

	Level 1	Level 2	Level 3	Total
December 31, 2012				
Mutual funds:				
Balanced funds	$ 184,669	$ -	$ -	$ 184,669
International funds	124,787	-	-	124,787
Value funds	94,140	-	-	94,140
Sector funds	4,285	-	-	4,285
Growth funds	172,994	-	-	172,994
	580,875	-	-	580,875
Pooled funds (registered):				
Growth funds	-	47,223	-	47,223
Fixed income funds	-	220,601	-	220,601
Value funds	-	56,489	-	56,489
International funds	-	96,695	-	96,695
Sector funds	-	21,656	-	21,656
	-	442,664	-	442,664
Common/collective trusts:				
* Stable value funds	-	-	238,419	238,419
Value funds	-	113,058	-	113,058
Growth funds	-	21,759	-	21,759
International funds	-	49,739	-	49,739
Fixed income funds	-	42,672	-	42,672
Balanced funds	-	64,873	-	64,873
	-	292,101	238,419	530,520
Total	$ 580,875	$ 734,765	$ 238,419	$ 1,554,059

Notes to Financial Statements

December 31, 2011	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 93,108	$ -	$ -	$ 93,108
International funds	140,092	-	-	140,092
Value funds	145,330	-	-	145,330
Growth funds	124,405	-	-	124,405
	502,935	-	-	502,935
Pooled funds (registered):				
Growth funds	-	109,365	-	109,365
Balanced funds	-	60	-	60
Fixed income funds	-	316,417	-	316,417
Value funds	-	121,946	-	121,946
International funds	-	118,716	-	118,716
Sector funds	-	21,336	-	21,336
	-	687,840	-	687,840
Common/collective trust funds:				
* Stable value funds	-	-	313,782	313,782
Fixed income funds	-	64,777	-	64,777
Balanced funds	-	29,508	-	29,508
	-	94,285	313,782	408,067
Total	$ 502,935	$ 782,125	$ 313,782	$ 1,598,842

*The Wells Fargo Stable Return Fund may invest in guaranteed interest contracts (GICs), bank investment contracts (BICs), and security backed contracts (synthetic GICs). The Fund generally invests up to 95% of its assets in these contracts. The fund has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

The following is a roll-forward of the financial instruments at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2012:

Beginning balance, January 1	**$ 313,782**
Contributions	**34,561**
Participant directed transfers	**66,762**
Withdrawals	**(180,001)**
Fees	**(1,870)**
Net appreciation in fair value	**5,185**
Ending balance, December 31	**$ 238,419**

The Plan assets identified as Level 3 instruments are comprised solely of stable value funds. They are not actively traded and valuation techniques used to measure their fair value are primarily based on data provided from the sponsors of the underlying stable value funds.

Risks and Uncertainties

The Plan provides investment options 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 value of investment securities may occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statements of net assets available for Plan benefits.

Payment of Benefits

Benefits are recorded when paid.

3. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2012 and 2011, and for the year ended December 31, 2012. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedules as of December 31, 2012 and 2011, and for the year ended December 31, 2012 is complete and accurate.

	December 31, 2012	2011
Investments, at fair value:		
Mutual funds	**$ 580,875**	$ 502,935
Pooled funds	**442,664**	687,840
Common/collective trust funds	**530,520**	408,067

	Year Ended December 31, 2012
Net appreciation in fair value	**$ 180,805**
Dividends	**17,115**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Investments

Investments representing five percent or more of the Plan's net assets were as follows:

	December 31, 2012		2011	
Mutual funds:				
AMERICAN EUROPACIFIC GROWTH-R3 #2316	**$ 65,103**	*	$ 84,262	
IXIS ADV LOOMIS STRATEG INC A #1469	**64,751**	*	86,258	
Pooled funds:				
PIMCO TOTAL RETURN INSTL	**113,606**		78,641	*
Common/collective trusts:				
WF STABLE RETURN FUND N	**226,759**		299,639	
WF/MFS VALUE CIT AT	**113,058**		-	*

*Less than 5%

5. Common/Collective Trusts

Units held in common/collective trusts are recorded at fair market value, with the exception of those holding fully benefit-responsive investment contracts. The Plan holds shares of a common/collective trust that has investments in fully benefit-responsive investment contracts. An investment contract is generally required to be reported at fair market value, rather than

contract value, to the extent it is fully benefit-responsive. Management believes contract value, which is determined by the trustee, is a fair approximation of fair market value at December 31, 2012 and 2011.

6. Related-party Transactions

Certain Plan investments are trusts managed by affiliates of Wells Fargo Bank, N.A., which is the trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions for the year ended December 31, 2012.

7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts and the balance of the net assets of the Plan would be allocated among the participants and beneficiaries as prescribed by ERISA.

8. Tax Status

The Internal Revenue Service has ruled that the Plan constitutes a qualified trust under Section 401(a) of the IRC and is thus considered exempt from federal income taxes.

The Plan has adopted a Non-Standardized Prototype Plan Document sponsored by Wells Fargo Bank, N.A. that obtained its latest determination letter on September 28, 2004, in which the Internal Revenue Service stated that the Prototype Plan Document, as then designed, was in compliance with the applicable requirements of the IRC. The determination letter has not been updated for any Plan amendments. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

The Plan reviews its tax positions for uncertainty and records a provision for tax positions which may not be sustained based on their technical merits if examined by taxing authorities. At December 31, 2012 and 2011, there were no matters requiring a provision for uncertain tax positions.

The tax years 2009 – 2012 remain open to examination by the taxing jurisdictions to which the Plan is subject. The Plan is no longer subject to examination by the taxing jurisdictions for years prior to 2009.

9. Excess Employee Contributions

In accordance with the Tax Reform Act of 1986, the Plan is required to be in compliance with federal regulations regarding discrimination testing. Excess employee contributions, including

earnings, for 2011 returned during 2012 were $21,605 and are included in benefits paid for 2012. Excess employee and employer contributions for 2012 of $78,824 were returned in April 2013.

10. Subsequent Events

Subsequent events were evaluated through July 17, 2013, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

North American Roofing Systems, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4a
For the Year Ended December 31, 2012

Year of Delinquent Contributions	Participant Contributions Transferred Late into Plan	Totals that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Contributions Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2012	$ 34,721	$ 34,721	$ -	$ -	$ -
Total	$ 34,721	$ 34,721	$ -	$ -	$ -

North American Roofing Systems, Inc. 401(k) Plan

Schedule of Assets (Held at End of Year) (Modified Cash Basis)

Employer Identification Number: 13-3724765
Plan Number: 001—Form 5500, Schedule H, Line 4i
December 31, 2012

(a)	(b) Identity of Issue	(c) Description of Investment		(d) Cost	(e) Current Value
Mutual funds:					
*	WF ADV GROWTH FUND - I #3105	1,703.558	shares	**	$ 73,355
	TCW FUNDS SELECT EQUITIES-I #4730	3,550.721	shares	**	71,796
	AMERICAN EUROPACIFIC GROWTH-R3 #2316	1,609.476	shares	**	65,103
	IXIS ADV LOOMIS STRATEG INC A #1469	4,185.587	shares	**	64,751
	JANUS OVERSEAS FUND S SHARES #1554	1,702.568	shares	**	57,938
	INV VAN KAMP SMALL CAP VAL A #1770	3,476.535	shares	**	56,876
	GOLDMAN SACHS MID CAP VALUE-A #78	954.749	shares	**	37,264
	NUVEEN SANTA BARB DVD GRTH-I 1799	1,353.608	shares	**	36,520
	VANGUARD/WELLESLEY INCOME FD #27	893.150	shares	**	21,534
	JANUS FORTY FUND S SHARES #1510	556.244	shares	**	21,109
	IVY HIGH INCOME FUND CLASS A#609	2,397.632	shares	**	20,476
	DREYFUS SMALL CAP STOCK INDX FD #77	618.814	shares	**	13,583
	JANUS BALANCED FUND S SHARED #1551	432.834	shares	**	11,349
	DREYFUS MIDCAP INDEX FUND #113	314.838	shares	**	9,108
*	WELLS FARGO ADV ADJ GVT F-INS #4118	823.897	shares	**	7,572
	LORD ABBETT BALANCED STRATEGY A #259	595.572	shares	**	6,510
	COHEN @ STEERS REALTY SHARES #1262	66.354	shares	**	4,285
	OPPENHEIMER GLOBAL OPP-Y 219	59.352	shares	**	1,746
Total mutual funds					580,875
Pooled funds (registered):					
	PIMCO TOTAL RETURN INSTL	7,833.822	units	**	113,606
	T ROWE PRICE EQUITY INCOME	3,331.273	units	**	56,489
	HARBOR INTERNATIONAL INSTL	4,808.824	units	**	55,562
	COLUMBIA DIVIDEND OPPOR-Z #6087	5,783.307	units	**	50,373
*	WFA STR LG CAP GRWTH FD -AT	2,721.946	units	**	47,223
*	WFA INTERNATIONAL BD-I	2,296.740	units	**	41,133
	PIMCO REAL RETURN FUND INST	1,860.251	units	**	28,816
	PIMCO HIGH YIELD FUND FOR ADVICE	1,437.878	units	**	27,791
	T ROWE PRICE REAL ESTATE	1,882.767	units	**	21,656
	JP MORGAN HIGH YIELD FUND	1.010	units	**	15
Total pooled funds					442,664
Common/collective trust funds:					
*,***	WF STABLE RETURN FUND N	4,534.447	units	**	226,759
*	WF/MFS VALUE CIT AT	10,931.814	units	**	113,058
*	WF/THORNBURG INTL CIT AT	4,611.355	units	**	49,739
*	WELLS FARGO CORE BOND CIT AT	3,254.838	units	**	42,672
*	WF/MULTI-MANAGER SMALL CAP CIT AT	3,267.011	units	**	34,256
*	WF/JANUS OVERSEAS CIT AT	2,002.857	units	**	22,324
*	WF/TRP INST LRGCAP GROWTH MGD CIT AT	2,137.407	units	**	21,759
*,***	STABLE RETURN FUND AT	942.815	units	**	11,660
*	WF ENHANCED STOCK MARKET FUND N	71.681	units	**	8,277
*	WF ENHANCED STOCK MARKET FUND AT	0.938	units	**	16
Total common/collective trust funds					530,520
Total investments per Form 5500					$ 1,554,059

* Denotes a party-in-interest
** The cost of participant-directed investments is not required to be disclosed.
*** Wells Fargo Stable Return Fund invests in guaranteed investment contracts and has certain withdrawal restrictions for liquidity reasons. The provisions of the trust provide that withdrawals for other than normal benefit payments and participant directed transfers may require up to twelve months advance notice.