

August 20, 2008

Trustees of National Roofing Industry
Supplemental Pension Plan
9555 West Sam Houston Parkway South
Suite 400
Houston, TX 77099

SUBJECT: SUMMARY ANNUAL REPORT FOR
NATIONAL ROOFING INDUSTRY SUPPLEMENTAL PENSION PLAN

Gentlemen:

ERISA and Department of Labor Regulations require employee benefit plans filing annual report Form 5500 with the Employee Benefit Security Administration to furnish participants and beneficiaries with a summary annual report. This summary annual report must be furnished within two months after Form 5500 is due. In the case of your plan, it must be furnished by December 15, 2008.

To assist you in meeting this requirement, we have prepared a draft of a summary annual report which we believe will satisfy the regulations. If you wish to add any additional comments, they should be inserted at the end of the report under the caption "Additional Information".

The summary annual report must be furnished to all participants and beneficiaries by a method likely to result in full distribution. In addition, the completed Form 5500 must be available to participants as described in the last part of a summary annual report. We suggest that you discuss the presentation of this summary report and the distribution and foreign language requirements with your legal counsel.

Sincerely,

Legacy Professionals LLP

Enclosed: Summary Annual Report

SUMMARY ANNUAL REPORT FOR
NATIONAL ROOFING INDUSTRY SUPPLEMENTAL PENSION PLAN

This is a summary of the annual report for National Roofing Industry Supplemental Pension Plan, EIN: 36-6157071, for the year ended December 31, 2007. The annual report has been filed with the Employee Benefit Security Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Benefits under the plan are provided by the Trust.

Plan expenses were \$98,735 consisting of \$56,264 in benefit payments to participants and \$42,471 in administrative expenses. A total of 1,269 persons were participants in or beneficiaries of the Plan at the end of the Plan year, although not all of these persons had yet earned the right to receive benefits.

The value of the plan assets, after subtracting liabilities of the Plan, was \$6,305,004 as of December 31, 2007, compared to \$4,702,259 as of January 1, 2007. During the Plan year, the Plan experienced an increase in its net assets of \$1,602,745. This increase included unrealized appreciation or depreciation in the value of plan assets; that is, the difference between the value of the Plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The Plan had total income of \$1,701,480 including (but not limited to) employer contributions of \$1,453,081 realized losses of \$91 from the sales of assets and earnings from investments of \$248,490.

Your Rights to Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, upon request. The items listed below are included in that report.

an accountant's report;

financial information and information on payments to service providers;

assets held for investment purposes; and

transactions in excess of 5 percent of plan assets.

To obtain a copy of the full annual report or any part thereof, write or call the office of Mr. William A. Rhodes, Jr., who is plan administrator, at 9555 West Sam Houston Parkway South, Suite 400, Houston, TX 77099; (800) 595-7209. The charge to cover copying costs will be \$.25 per page. You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the Plan and accompanying notes or a statement of income and expenses of the Plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the Plan at 9555 West Sam Houston Parkway South, Suite 400, Houston, TX 77099 and at the U.S. Department of Labor in Washington, D.C., or to obtain a copy for the U.S. Department of Labor upon payment of copying costs. Requests to the Department of Labor should be addressed to: Public Disclosure Room, N1513, Employee Benefit Security Administration, U.S. Department of Labor, 200 Constitution Avenue, NW, Washington, D.C. 20210.

Additional Information

Si necesita asistencia en Español para entender este Sumario del Reporte Anual del Plan, puede ponerse en contacto con la oficina del fondo. La Oficina del fondo esta localizada en 9555 West Sam Houston Parkway South, Suite 400, Houston, TX 77099, y esta abierta durante las horas normales de negocio, Lunes a Viernes (con excepción de dias de fiesta). También puede ponerse en contacto con la oficina del fondo por el teléfono (800) 595-7209.