Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089			
Department of the Treasury Internal Revenue Service	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).	2009			
Department of Labor Employee Benefits Security Administration	Complete all entries in accordance with the instructions to the Form 5500.	2009			
Pension Benefit Guaranty Corporation		This Form is Open to Public Inspection			
Part I Annual Report Ider	tification Information				
For calendar plan year 2009 or fiscal	plan year beginning 01/01/2009 and ending 12/31/2	2009			
A This return/report is for:	a multiemployer plan; a multiple-employer plan; or				
	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 t	han 12 months).			
C If the plan is a collectively-bargain	ed plan, check here	ъП			
D Check box if filing under:	Form 5558; automatic extension;	the DFVC program;			
	special extension (enter description)				
Part II Basic Plan Inform	nation—enter all requested information				
1a Name of plan WENDT CORP. 401(K) PLAN		1b Three-digit plan number (PN) ▶ 001			
		1c Effective date of plan 12/06/1989			
2a Plan sponsor's name and addres (Address should include room or s WENDT CORP.	s (employer, if for a single-employer plan) suite no.)	2b Employer Identification Number (EIN) 16-1102456			
		2c Sponsor's telephone number 716-566-3202			
2080 MILITARY RD TONAWANDA, NY 14150	2080 MILITARY RD TONAWANDA, NY 14150	2d Business code (see instructions) 333200			

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.	05/18/2010	JOSEPH BERTOZZI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
HERE	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

	Plan administrator's name and address (if same as plan sponsor, enter "Same")		3b Administrator's EIN 16-1102456					
	30 MILITARY RD NAWANDA, NY 14150	nu	3c Administrator's telephone number 716-566-3202					
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 the plan number from the last return/report:	land	4b EIN					
а	Sponsor's name		4c PN					
5	Total number of participants at the beginning of the plan year	5	82					
6	Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).							
а	Active participants	. 6a	55					
b	Retired or separated participants receiving benefits	. 6b	0					
С	Other retired or separated participants entitled to future benefits	. 6c	9					
d	Subtotal. Add lines 6a , 6b , and 6c	. 6d	64					
е	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	. 6e	1					
f	Total. Add lines 6d and 6e	. 6f	65					
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	. 6g	58					
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.	. 6h	13					
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	· 7						

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

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

9a	Plan fur	nding	arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)					
	(1)		Insurance		(1)		Insurance		
	(2)		Code section 412(e)(3) insurance contracts		(2)		Code section 412(e)(3) insurance contracts		
	(3)	Х	Trust		(3)	X	Trust		
	(4)		General assets of the sponsor		(4)		General assets of the sponsor		
10	Check a	all ap	plicable boxes in 10a and 10b to indicate which schedules are a	ttache	d, and, wł	nere	e indicated, enter the number attached. (See instructions)		
	a Pension Schedules								
а	Pensio	n Sci	hedules	b	General	Sch	nedules		
а	Pensio (1)	n Sci	hedules R (Retirement Plan Information)	b	General (1)	Sch	nedules H (Financial Information)		
а		n Scl X		b		Sch X			
а	(1)	n Scl X	 R (Retirement Plan Information) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan 	b	(1)	Sch X	H (Financial Information)		
а	(1)	n Sci	R (Retirement Plan Information)MB (Multiemployer Defined Benefit Plan and Certain Money	b	(1) (2)	Sch X	H (Financial Information)I (Financial Information – Small Plan)		
а	(1)	n Sci	 R (Retirement Plan Information) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan 	b	(1) (2) (3)	Sch ×	 H (Financial Information) I (Financial Information – Small Plan) A (Insurance Information) 		

	SCHEDULE I	Financial In	form	ation—Sr	nall	Plan			OMB No. 1210-0	110			
	SCHEDULE I Financial Information—Small Plan (Form 5500)												
	Department of the Treasury Internal Revenue Service	2009											
	Department of Labor Employee Benefits Security Administration			e Code (the Cod				This	Form is On on t	- Dublic			
	Pension Benefit Guaranty Corporation	- File as a	an attac	hment to Form	5500.			Inis	Form is Open t Inspection				
For	calendar plan year 2009 or fiscal pl	an year beginning 01/01/20	09		a	ind ending	12/	31/2009	•				
	Name of plan NDT CORP. 401(K) PLAN					Three-digit		•	001				
WE	Plan sponsor's name as shown on li NDT CORP.				16-	mployer Id 1102456							
	nplete Schedule I if the plan covered all plan under the 80-120 participant r							lete Sched	dule I if you are fil	ing as a			
Pa	rt I Small Plan Financial	Information											
ass ben	bort below the current value of asset ets held in more than one trust. Do lefit at a future date. Include all inco urance carriers. Round off amount	not enter the value of the portion me and expenses of the plan inc	of an in	surance contrac	t that g	uarantees	during th	is plan ye	ar to pay a spec	ific dollar			
1	Plan Assets and Liabilities:			(a) Be	eginning	g of Year			(b) End of Yea	ar			
а	Total plan assets		. 1a			1:	212640			1851393			
b	Total plan liabilities		. 1b				0			0			
С	Net plan assets (subtract line 1b fr	om line 1a)	_ 1c			1:	212640	185139					
2	Income, Expenses, and Transfe	rs for this Plan Year:			(a) Amount				(b) Total				
а	Contributions received or receivab	le:											
	(1) Employers		. 2a(1)				83525						
	(2) Participants		2a(2)			:	211204						
	(3) Others (including rollovers)		2a(3)				29565						
b	Noncash contributions						0						
с	Other income		. 2c			;	376702						
d	Total income (add lines 2a(1), 2a(2							7009					
۵ ۵	Benefits paid (including direct rollo						61817						
f	Corrective distributions (see instru						0						
g	Certain deemed distributions of pa	,	. 2f				<u> </u>						
ฮ	(see instructions)		. 2g				0						
h	Administrative service providers (s	alaries, fees, and commissions).	. 2h				426						
i	Other expenses		. 2i				0						
j	Total expenses (add lines 2e, 2f, 2	2g, 2h, and 2i)	. 2j						62243				
k	Net income (loss) (subtract line 2j	from line 2d)	. 2k]					638753				
I	Transfers to (from) the plan (see ir	nstructions)	21				-			0			
3	Specific Assets: If the plan held as remaining in the plan as of the end of by-line basis unless the trust meets of	f the plan year. Allocate the value o	f the pla	n's interest in a co									
	_					Yes	No		Amount				
а	Partnership/joint venture interests.				3a		X						
b	Employer real property			3b		X							
с	Real estate (other than employer r	eal property)			3c		Х						
d	Employer securities	,			3d		X						
e				× .									
Participant loans For Paperwork Reduction Act Notice and OMB Control Numbers, see the instruction						5500	1		Schedule I (Fo	orm 5500) 2009			
	-	-, -							•	V 002308			

Schedule I (Form	5500) 2009	
	v.092308.1	

			Yes	No	Amount
3f	Loans (other than to participants)	3f		Х	
g	Tangible personal property	3g		Х	

Pa	art II Compliance Questions				
4	During the plan year:		Yes	No	Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		x	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance			X	
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		x	
е	Was the plan covered by a fidelity bond?	4e	Х		250000
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?			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 at any time hold 20% or more of its assets in any single security, debt, mortgage, parce of real estate, or partnership/joint venture interest?	4i		X	
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan or brought under the control of the PBGC?	, 4j		X	
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	×		
I	Has the plan failed to provide any benefit when due under the plan?	41		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		x	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		x	
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year	🗌 Ye	es Xn	lo Amou	int:

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)

	SCH	EDULE R	Retirement Plan Information	on			ON	1B No. 12	210-0110)			
	(Form 5500) Department of the Treasury This schedule is required to be filed under section 104 and 4065 of the Employee Definement leaves Convert Leaves Converts Act of 4074 (FDICA) endeed for						2009						
E	Depa	6058(a) of the Internal Revenue Code (the Code).							is Open to Public				
		fit Guaranty Corporation			10	124/20		Inspec	tion.				
-		an year 2009 or fiscal p	lan year beginning 01/01/2009	and endin	9	/31/20	09						
	lame of plai IDT CORP.	401(K) PLAN		B	Three-c plan n (PN)		r	001					
	Plan sponso IDT CORP.	r's name as shown on l	ne 2a of Form 5500	D	Employ 16-11	er Ide 10245		on Numb	ber (EIN	1)			
Pa	rt I Di	stributions											
All	references	to distributions relate	only to payments of benefits during the plan year.										
1		•	property other than in cash or the forms of property specified			1					0		
2			paid benefits on behalf of the plan to participants or beneficiaries ar amounts of benefits):	ies during th	ne year (if	f more	e than tw	o, enter	EINs c	of the	two		
	EIN(s):	04-6568107				_							
	Profit-sha	aring plans, ESOPs, a	nd stock bonus plans, skip line 3.										
3			leceased) whose benefits were distributed in a single sum, dur			3							
P		Funding Informat ERISA section 302, ski	On (If the plan is not subject to the minimum funding requiren this Part)	ments of sec	ction of 4	12 of t	he Interi	nal Reve	enue C	ode o	r		
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 plar	n is a defined benefit p	lan, go to line 8.										
5			g standard for a prior year is being amortized in this ter the date of the ruling letter granting the waiver. Date:	Month		Da	y	`	rear				
	If you cor	npleted line 5, comple	te lines 3, 9, and 10 of Schedule MB and do not complete t	the remain	der o <u>f th</u>	is scł	nedule.						
6	a Enter t	the minimum required o	ontribution for this plan year			6a							
	b Enter	the amount contributed	by the employer to the plan for this plan year			6b							
			from the amount in line 6a. Enter the result of a negative amount)			6c							
	lf you cor	npleted line 6c, skip li	nes 8 and 9.										
7	Will the m	inimum funding amount	reported on line 6c be met by the funding deadline?				Yes		No		N/A		
8	automatic	approval for the chang	od was made for this plan year pursuant to a revenue procedu e or a class ruling letter, does the plan sponsor or plan adminis	strator agree	e	П	Yes	Π	No	П	N/A		
Pa		Amendments											
9	If this is a	defined benefit pensior	plan, were any amendments adopted during this plan										
			the value of benefits? If yes, check the appropriate	Increase	[]	Decrea	ase	Bot	h	<u> </u>	No		
Ра	rt IV	ESOPs (see instr skip this Part.	uctions). If this is not a plan described under Section 409(a) or	r 4975(e)(7)	of the In	ternal	Revenu	e Code,	-				
10	Were una	llocated employer secu	ities or proceeds from the sale of unallocated securities used t	to repay an	y exempt	loan?	·		Yes		No		
11	a Does	the ESOP hold any pr	eferred stock?					[Yes		No		
			ling exempt loan with the employer as lender, is such loan part n of "back-to-back" loan.)						Yes		No		
12	Does the	ESOP hold any stock th	at is not readily tradable on an established securities market?					[Yes	$_$	No		
For	Paperworl	k Reduction Act Notic	e and OMB Control Numbers, see the instructions for Form	m 5500.			Sch	edule R	(Form) 2009 2308.1		

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Pa	rt V	1	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							
			see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е		ribution rate information (<i>If more than one rate applies, check this box</i> and see instructions regarding required attachment. Otherwise, blete items 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):							
		. ,								
	а		e of contributing employer							
	<u>b</u>	EIN	C Dollar amount contributed by employer							
	d		collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box							
	e		ribution rate information (<i>If more than one rate applies, check this box</i> and see instructions regarding required attachment. Otherwise, blete items 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name	e of contributing employer							
	b	EIN	C Dollar amount contributed by employer							
	d		collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box							
	e		ribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, blete items 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name	e of contributing employer							
	b	EIN	C Dollar amount contributed by employer							
	d		collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box							
	e		ribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, blete items 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name	e of contributing employer							
	b	EIN	C Dollar amount contributed by employer							
	d		collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box							
	e	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure:								
	а	Name	e of contributing employer							
	b	EIN	C Dollar amount contributed by employer							
	d		collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box							
	e		ribution rate information (<i>If more than one rate applies, check this box</i> and see instructions regarding required attachment. Otherwise, objecte items 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):							

14	Enter the number of participants on whose behalf no contributions wer	re 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 ma employer contribution during the current plan year to:	ake an						
	a The corresponding number for the plan year immediately preceding the current plan year	15a						
	b The corresponding number for the second preceding plan year	15b						
16	Information with respect to any employers who withdrew from the plan during the preceding plan year.	•						
	a Enter the number of employers who withdrew during the preceding plan year	16a						
	b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b						
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, o supplemental information to be included as an attachment.		× ř					
Ρ	art VI Additional Information for Single-Employer and Multiemployer Defined Benef	it Pensi	ion Plans					
18	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	19 If the total number of participants is 1,000 or more, complete items (a) through (c)							
	 a Enter the percentage of plan assets held as: Stock:% Investment-Grade Debt:% High-Yield Debt:% Real Estate:% Other:% b Provide the average duration of the combined investment-grade and high-yield debt:% 							
	0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18- C What duration measure was used to calculate item 19(b)? Effective duration Macaulay duration Modified duration Other (specify):	21 years	21 years or more					