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), 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

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] 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
U.S. POLE COMPANY, INC. 401(K) PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1985

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
U.S. POLE COMPANY, INC.

660 WEST AVENUE O
PALMDALE, CA 93551

2b Employer Identification Number (EIN)
95-3939062

2c Sponsor's telephone number
661-233-2000

2d Business code (see instructions)
812990

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.	07/30/2010	SONIA WASSEF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/30/2010	SONIA WASSEF
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

U.S. POLE COMPANY, INC.

660 WEST AVENUE O
PALMDALE, CA 93551

3b Administrator's EIN
95-3939062

3c Administrator's telephone number
661-233-2000

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**	242
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**	175
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	12
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	187
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	187
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	187
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
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:

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 Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**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.**	**2009** **This Form is Open to Public Inspection.**

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

A Name of plan
U.S. POLE COMPANY, INC. 401(K) PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. POLE COMPANY, INC.

D Employer Identification Number (EIN)
95-3939062

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

HARTFORD RETIREMENT SERVICES, LLC

26-1589907

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HARTFORD RETIREMENT SERVICES, LLC

26-1589907

(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 19 25 37 50 52 59 60 62 63 64	0	5881	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 [ ]

(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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
U.S. POLE COMPANY, INC. 401(K) PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. POLE COMPANY, INC.

D Employer Identification Number (EIN)
95-3939062

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)	144035	220589
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1809335	2257581
(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	1953370	2478170
	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	1953370	2478170

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)		
	(B) Participants	2a(1)(B)	142893	
	(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)		142893
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)	12981	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12981
	(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)	64301	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		64301
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		368693
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		588868
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	56443	
(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)		56443
f Corrective distributions (see instructions)	2f		1744
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	5881	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5881
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		64068
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		524800
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: FARBER HASS HURLEY LLP (2) EIN: 77-0254835

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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?	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		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 ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
U.S. POLE COMPANY, INC. 401(K) PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
U.S. POLE COMPANY, INC.

D Employer Identification Number (EIN)
95-3939062

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**

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): 06-0974148

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

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

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

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

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

US POLE COMPANY, INC.
401(K) PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2009

FARBER HASS HURLEY LLP
CERTIFIED PUBLIC ACCOUNTANTS

US POLE COMPANY, INC.
401(K) PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2009

US POLE COMPANY, INC. 401(K) PLAN AND TRUST
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DECEMBER 31, 2009

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Statement of changes in net assets available for benefits – Year ended December 31, 2009	3
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Supplemental schedule furnished pursuant to the DOL regulations under ERISA, Year ended December 31, 2009:	
Schedule H, line 4i – Schedule of Assets (Held at End of Year)	13

Farber Hass Hurley LLP

Certified Public Accountants

15600 Devonshire Street, Suite 210
Granada Hills, CA 91344
www.fhhcpas.com

Telephone: (818) 895-1943
Facsimile: (818) 895-1994

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
US Pole Company, Inc. 401(K) Plan and Trust

We were engaged to audit the accompanying statements of net assets available for benefits of the US Pole Company, Inc. 401(K) Plan and Trust (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Reliance Trust Company, the directed Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Farber Hass Hurley LLP

Granada Hills, California
July 28, 2010

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS:		
Investments - at fair value	$ 2,478,170	$ 1,953,370
Total investments	2,478,170	1,953,370
LIABILITIES:		
Refundable excess contributions	10,589	-
Net assets available for benefits	$ 2,467,581	$ 1,953,370

The accompanying notes are an integral part of these financial statements.

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributable to:	
Contributions:	
Participant deferrals	$ 142,893
Employer contributions, net of forfeitures of $61,967	-
Total contributions	142,893
Investment activity:	
Interest and dividends	77,282
Net appreciation in fair value of investments	368,693
Total investment income	445,975
Total additions	588,868
Deductions to net assets attributable to:	
Benefits paid to participants	68,776
Administrative expenses	5,881
Total deductions	74,657
Net increase	514,211
Net assets available for benefits:	
Beginning of year	1,953,370
End of year	$ 2,467,581

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the U.S. Pole Company, Inc. 401(k) Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

U.S. Pole Company, Inc. (the "Company") maintains a prototype defined contribution pension plan. The Plan was established in 1985 and covers substantially all of the Company's employees and substantially all employees of Alcastco, Inc., a 100% owned subsidiary of the Company. An employee becomes eligible for the Plan when he or she has attained age 21 and has completed 90 days of service with the Company. An employee may enroll in the plan in any month after becoming eligible. The trustee of the Plan is Reliance Trust Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, to the maximum extent allowed by law ($16,500 for 2009). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to $5,000 for 2009. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers more than twenty mutual funds, a guaranteed portfolio fund, and a guaranteed certificate fund as investment options for participants. The Company has the option to make a matching contribution for Plan participants but is not required to do so under the plan. During the year, the Company elected to match 50% of participant contributions up to 6% of participant compensation. The participants also direct the investment of the Company matching contribution. Contributions are subject to certain limitations.

3. Investment Options

Participants can direct employee and Employer contributions, as desired, in any of a variety of investment options held by The Hartford Retirement Services. Participants can change their investment options daily.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. **Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

5. **Vesting**

Participant contributions, rollovers, Employer qualified non-elective contributions and actual earnings on all such contributions are fully vested at all times. Vesting of Employer matching contributions, Employer non-elective contributions, and actual earnings on such contributions was based upon the participant's years of service with the Employer as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

6. **Benefit Payments**

Upon termination of service or retirement, participants are entitled to receive a lump-sum amount equal to the value of his or her vested account balances. In the event of death or disability, a participant's beneficiary or the participant is entitled to the total value of the participant's account.

7. **Forfeitures**

Forfeitures of terminated participants' nonvested accounts are applied against future Company matching contributions or reallocated to participants. As of December 31, 2009 and 2008, outstanding forfeitures available totaled $11,637 and $70,884 respectively, and are included in net assets available for benefits.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

8. **Participant Loans**

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 7% to 9.25%, which are commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Presentation**

The accompanying financial statements have been prepared based on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States and present the net assets available for benefits and changes in net assets available for benefits.

2. **Plan Administration**

The Company is the Plan sponsor and the Plan administrator. The Plan administrator is responsible for carrying out the duties imposed under ERISA.

3. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

4. **Investment Valuation and Income Recognition**

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Participant loans receivable are valued at cost which approximate fair value. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Risks and Uncertainties

The Plan provides for various investment options in mutual funds. 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 and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

The Plan invests, through mutual funds, in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

6. Payment of Benefits

Benefits are recorded when paid.

7. Administrative Expenses

Substantially all out-of-pocket administrative expenses of the Plan are paid by the Company.

8. Subsequent Events

The Plan has evaluated subsequent events through July 26, 2010, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATION BY TRUSTEE

The trustee, Reliance Trust Company, has been granted discretionary authority to invest and reinvest the assets of the trust, subject to the investment discretion of the individual participants over Company contributions and participant contributions.

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Reliance Trust Company, the directed trustee of the Plan, as complete and accurate, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule.

Total investments held and certified by Reliance Trust Company, the directed trustee, in the accompanying statements of net assets available for plan benefits were $2,478,170 and $1,953,369 as of December 31, 2009 and 2008, respectively. Net investment income certified by Reliance Trust Company was $436,794 at December 31, 2009.

Investments that represent 5% or more of total net assets available for benefits as of December 31, 2009 and 2008 were as follows:

		2009	2008
Investments at fair value as determined by quoted market price:			
PIMCO Total Return R		$ 750,518	$ 634,458
MFS Lifetime 2030 R3		443,493	299,889
MFS Cash Reserve Fund R2	*	70,070	170,064
American Funds Growth Fund R2		225,552	148,064
American Funds EuroPacific R2		208,823	134,380
MFS Lifetime 2040 R3	*	120,576	106,335

* Not > 5% but shown for comparative purposes only

During the year ended December 31, 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $359,511. These investments consist of mutual funds offered by the trustee.

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC 820), *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under FASB ASC 820 are as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2009.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

Participant loans: Valued at amortized cost, which approximates fair value.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009:

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual Funds:				
Index funds	$ 1,208,528	$ -	$ -	$ 1,208,528
Int'l funds	208,823	-	-	208,823
Target funds	605,354	-	-	605,354
Growth funds	234,877	-	-	234,877
Total mutual funds	2,257,582	-	-	2,257,582
Participant loans	-	-	220,588	220,588
Total assets at fair value	$ 2,257,582	$ -	$ 220,588	$ 2,478,170

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value as of December 31, 2008:

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual Funds:				
Index funds	$ 1,076,302	$ -	$ -	$ 1,076,302
Int'l funds	134,380	-	-	134,380
Target funds	444,860	-	-	444,860
Growth funds	153,792	-	-	153,792
Total mutual funds	1,809,334	-	-	1,809,334
Participant loans	-	-	144,035	144,035
Total assets at fair value	$ 1,809,334	$ -	$ 144,035	$ 1,953,369

Level 3 Assets
Year Ended December 31, 2009

Balance at contract value, beginning of year	$ 144,035
Unrealized losses relating to instruments still held at the reporting date	-
Purchases, sales, issuances and settlements, (net)	76,553
Balance, end of year	$ 220,588

NOTE E - PARTY-IN-INTEREST TRANSACTIONS

The trustee is a party-in-interest with respect to the Plan. All investments were held with the trustee. Loans receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

NOTE F - INCOME TAX STATUS

The Plan received a favorable opinion letter from the Internal Revenue Service (IRS) on September 4, 2001, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Administration errors, if any, which are insignificant or operational in nature, are handled by the administrator in accordance with applicable IRS correction policies. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE G - 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 will become 100% vested in their accounts.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2009 to Form 5500:

	2009
Net assets available for benefits per the financial statements	$ 2,467,581
Refundable excess contribution	10,589
Net assets available for benefits per the 5500	$ 2,478,170

The following is a reconciliation of net increase per the financial statements for the year ended December 31, 2009 to Form 5500:

Net increase per financial statements	$ 514,211
Refundable excess contribution	10,589
Net increase per Form 5500	$ 524,800

SCHEDULES FURNISHED PURSUANT
TO DOL REQUIREMENTS UNDER ERISA
FOR THE YEAR ENDED DECEMBER 31, 2009

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
Plan Number: 001 EIN: 95-3939062
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2009

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Hartford Retirement Services, LLC	PIMCO Total Return R	**	$ 750,518
*	Hartford Retirement Services, LLC	MFS Lifetime 2030 R3	**	443,493
*	Hartford Retirement Services, LLC	AIM Small Cap Equity Fund R	**	104,793
*	Hartford Retirement Services, LLC	American Funds Growth Fund R2	**	225,552
*	Hartford Retirement Services, LLC	American Funds EuroPacific R2	**	208,823
*	Hartford Retirement Services, LLC	MFS Lifetime Retirement Income R2	**	177
*	Hartford Retirement Services, LLC	MFS Lifetime 2040 R3	**	120,576
*	Hartford Retirement Services, LLC	MFS Cash Reserve Fund - R2	**	70,070
*	Hartford Retirement Services, LLC	Munder Index 500 R	**	92,190
*	Hartford Retirement Services, LLC	Vicotry Small Company Opport - R	**	249
*	Hartford Retirement Services, LLC	Van Kampen Comstock R	**	57,547
*	Hartford Retirement Services, LLC	Pioneer Mid Cap Value R	**	33,453
*	Hartford Retirement Services, LLC	AIM Mid Cap Core Equity Fund - R	**	249
*	Hartford Retirement Services, LLC	Franklin U.S. Government Secs R	**	31,736
*	Hartford Retirement Services, LLC	MFS Lifetime 2010 R3	**	31,362
*	Hartford Retirement Services, LLC	Prud Jennison Mid Cap Growth	**	9,325
*	Hartford Retirement Services, LLC	AIM Real Estate	**	33,865
*	Hartford Retirement Services, LLC	Oppenheimer Gold & Spec Miner	**	33,858
*	Hartford Retirement Services, LLC	MFS Lifetime 2020 R3	**	9,746
*	Participant Loans	7.00% - 9.25%	-0-	220,588
		Total Investments		$ 2,478,170

* A party-in-interest as defined by ERISA
** Cost omitted for participant directed investments

US POLE COMPANY, INC.
401(K) PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2009

FARBER HASS HURLEY LLP
CERTIFIED PUBLIC ACCOUNTANTS

US POLE COMPANY, INC.
401(K) PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2009

US POLE COMPANY, INC. 401(K) PLAN AND TRUST
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DECEMBER 31, 2009

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
US Pole Company, Inc. 401(K) Plan and Trust

We were engaged to audit the accompanying statements of net assets available for benefits of the US Pole Company, Inc. 401(K) Plan and Trust (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Reliance Trust Company, the directed Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the 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.

Farber Hass Hurley LLP

Granada Hills, California
July 28, 2010

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS:		
Investments - at fair value	$ 2,478,170	$ 1,953,370
Total investments	2,478,170	1,953,370
LIABILITIES:		
Refundable excess contributions	10,589	-
Net assets available for benefits	$ 2,467,581	$ 1,953,370

The accompanying notes are an integral part of these financial statements.

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributable to:	
Contributions:	
Participant deferrals	$ 142,893
Employer contributions, net of forfeitures of $61,967	-
Total contributions	142,893
Investment activity:	
Interest and dividends	77,282
Net appreciation in fair value of investments	368,693
Total investment income	445,975
Total additions	588,868
Deductions to net assets attributable to:	
Benefits paid to participants	68,776
Administrative expenses	5,881
Total deductions	74,657
Net increase	514,211
Net assets available for benefits:	
Beginning of year	1,953,370
End of year	$ 2,467,581

The accompanying notes are an integral part of this financial statement.

NOTE A - DESCRIPTION OF THE PLAN

The following description of the U.S. Pole Company, Inc. 401(k) Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

U.S. Pole Company, Inc. (the "Company") maintains a prototype defined contribution pension plan. The Plan was established in 1985 and covers substantially all of the Company's employees and substantially all employees of Alcastco, Inc., a 100% owned subsidiary of the Company. An employee becomes eligible for the Plan when he or she has attained age 21 and has completed 90 days of service with the Company. An employee may enroll in the plan in any month after becoming eligible. The trustee of the Plan is Reliance Trust Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, to the maximum extent allowed by law ($16,500 for 2009). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to $5,000 for 2009. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers more than twenty mutual funds, a guaranteed portfolio fund, and a guaranteed certificate fund as investment options for participants. The Company has the option to make a matching contribution for Plan participants but is not required to do so under the plan. During the year, the Company elected to match 50% of participant contributions up to 6% of participant compensation. The participants also direct the investment of the Company matching contribution. Contributions are subject to certain limitations.

3. Investment Options

Participants can direct employee and Employer contributions, as desired, in any of a variety of investment options held by The Hartford Retirement Services. Participants can change their investment options daily.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

4. **Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

5. **Vesting**

Participant contributions, rollovers, Employer qualified non-elective contributions and actual earnings on all such contributions are fully vested at all times. Vesting of Employer matching contributions, Employer non-elective contributions, and actual earnings on such contributions was based upon the participant's years of service with the Employer as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

6. **Benefit Payments**

Upon termination of service or retirement, participants are entitled to receive a lump-sum amount equal to the value of his or her vested account balances. In the event of death or disability, a participant's beneficiary or the participant is entitled to the total value of the participant's account.

7. **Forfeitures**

Forfeitures of terminated participants' nonvested accounts are applied against future Company matching contributions or reallocated to participants. As of December 31, 2009 and 2008, outstanding forfeitures available totaled $11,637 and $70,884 respectively, and are included in net assets available for benefits.

NOTE A - DESCRIPTION OF THE PLAN (Continued)

8. **Participant Loans**

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 7% to 9.25%, which are commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Presentation**

The accompanying financial statements have been prepared based on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States and present the net assets available for benefits and changes in net assets available for benefits.

2. **Plan Administration**

The Company is the Plan sponsor and the Plan administrator. The Plan administrator is responsible for carrying out the duties imposed under ERISA.

3. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

4. **Investment Valuation and Income Recognition**

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Participant loans receivable are valued at cost which approximate fair value. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Risks and Uncertainties

The Plan provides for various investment options in mutual funds. 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 and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

The Plan invests, through mutual funds, in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

6. Payment of Benefits

Benefits are recorded when paid.

7. Administrative Expenses

Substantially all out-of-pocket administrative expenses of the Plan are paid by the Company.

8. Subsequent Events

The Plan has evaluated subsequent events through July 26, 2010, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS AND CERTIFICATION BY TRUSTEE

The trustee, Reliance Trust Company, has been granted discretionary authority to invest and reinvest the assets of the trust, subject to the investment discretion of the individual participants over Company contributions and participant contributions.

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Reliance Trust Company, the directed trustee of the Plan, as complete and accurate, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule.

Total investments held and certified by Reliance Trust Company, the directed trustee, in the accompanying statements of net assets available for plan benefits were $2,478,170 and $1,953,369 as of December 31, 2009 and 2008, respectively. Net investment income certified by Reliance Trust Company was $436,794 at December 31, 2009.

Investments that represent 5% or more of total net assets available for benefits as of December 31, 2009 and 2008 were as follows:

		2009	2008
Investments at fair value as determined by quoted market price:			
PIMCO Total Return R		$ 750,518	$ 634,458
MFS Lifetime 2030 R3		443,493	299,889
MFS Cash Reserve Fund R2	*	70,070	170,064
American Funds Growth Fund R2		225,552	148,064
American Funds EuroPacific R2		208,823	134,380
MFS Lifetime 2040 R3	*	120,576	106,335

* Not > 5% but shown for comparative purposes only

During the year ended December 31, 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $359,511. These investments consist of mutual funds offered by the trustee.

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC 820), *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under FASB ASC 820 are as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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, 2009.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

Participant loans: Valued at amortized cost, which approximates fair value.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009:

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual Funds:				
Index funds	$ 1,208,528	$ -	$ -	$ 1,208,528
Int'l funds	208,823	-	-	208,823
Target funds	605,354	-	-	605,354
Growth funds	234,877	-	-	234,877
Total mutual funds	2,257,582	-	-	2,257,582
Participant loans	-	-	220,588	220,588
Total assets at fair value	$ 2,257,582	$ -	$ 220,588	$ 2,478,170

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value as of December 31, 2008:

	Level 1	*Level 2*	*Level 3*	*Total*
Mutual Funds:				
Index funds	$ 1,076,302	$ -	$ -	$ 1,076,302
Int'l funds	134,380	-	-	134,380
Target funds	444,860	-	-	444,860
Growth funds	153,792	-	-	153,792
Total mutual funds	1,809,334	-	-	1,809,334
Participant loans	-	-	144,035	144,035
Total assets at fair value	$ 1,809,334	$ -	$ 144,035	$ 1,953,369

Level 3 Assets
Year Ended December 31, 2009

Balance at contract value, beginning of year	$ 144,035
Unrealized losses relating to instruments still held at the reporting date	-
Purchases, sales, issuances and settlements, (net)	76,553
Balance, end of year	$ 220,588

NOTE E - PARTY-IN-INTEREST TRANSACTIONS

The trustee is a party-in-interest with respect to the Plan. All investments were held with the trustee. Loans receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

NOTE F - INCOME TAX STATUS

The Plan received a favorable opinion letter from the Internal Revenue Service (IRS) on September 4, 2001, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Administration errors, if any, which are insignificant or operational in nature, are handled by the administrator in accordance with applicable IRS correction policies. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE G - 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 will become 100% vested in their accounts.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2009 to Form 5500:

	2009
Net assets available for benefits per the financial statements	$ 2,467,581
Refundable excess contribution	10,589
Net assets available for benefits per the 5500	$ 2,478,170

The following is a reconciliation of net increase per the financial statements for the year ended December 31, 2009 to Form 5500:

Net increase per financial statements	$ 514,211
Refundable excess contribution	10,589
Net increase per Form 5500	$ 524,800

SCHEDULES FURNISHED PURSUANT
TO DOL REQUIREMENTS UNDER ERISA
FOR THE YEAR ENDED DECEMBER 31, 2009

U.S. POLE COMPANY, INC. 401(K) PLAN AND TRUST
Plan Number: 001 EIN: 95-3939062
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2009

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Hartford Retirement Services, LLC	PIMCO Total Return R	**	$ 750,518
*	Hartford Retirement Services, LLC	MFS Lifetime 2030 R3	**	443,493
*	Hartford Retirement Services, LLC	AIM Small Cap Equity Fund R	**	104,793
*	Hartford Retirement Services, LLC	American Funds Growth Fund R2	**	225,552
*	Hartford Retirement Services, LLC	American Funds EuroPacific R2	**	208,823
*	Hartford Retirement Services, LLC	MFS Lifetime Retirement Income R2	**	177
*	Hartford Retirement Services, LLC	MFS Lifetime 2040 R3	**	120,576
*	Hartford Retirement Services, LLC	MFS Cash Reserve Fund - R2	**	70,070
*	Hartford Retirement Services, LLC	Munder Index 500 R	**	92,190
*	Hartford Retirement Services, LLC	Vicotry Small Company Opport - R	**	249
*	Hartford Retirement Services, LLC	Van Kampen Comstock R	**	57,547
*	Hartford Retirement Services, LLC	Pioneer Mid Cap Value R	**	33,453
*	Hartford Retirement Services, LLC	AIM Mid Cap Core Equity Fund - R	**	249
*	Hartford Retirement Services, LLC	Franklin U.S. Government Secs R	**	31,736
*	Hartford Retirement Services, LLC	MFS Lifetime 2010 R3	**	31,362
*	Hartford Retirement Services, LLC	Prud Jennison Mid Cap Growth	**	9,325
*	Hartford Retirement Services, LLC	AIM Real Estate	**	33,865
*	Hartford Retirement Services, LLC	Oppenheimer Gold & Spec Miner	**	33,858
*	Hartford Retirement Services, LLC	MFS Lifetime 2020 R3	**	9,746
*	Participant Loans	7.00% - 9.25%	-0-	220,588
		Total Investments		$ 2,478,170

* A party-in-interest as defined by ERISA
** Cost omitted for participant directed investments