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. . . . . ▶ [X]

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
ROYAL INDUSTRIES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/01/1987

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

1260 E. GRAND AVENUE
POMONA, CA 91766

1260 E. GRAND AVENUE
POMONA, CA 91766

2b Employer Identification Number (EIN)
33-0119186

2c Sponsor's telephone number

2d Business code (see instructions)
337000

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.	09/02/2010	GUS DANJOI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

1260 E. GRAND AVENUE
POMONA, CA 91766

3b Administrator's EIN
33-0119186

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	318
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**	178
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	178
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	178
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	X	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)	X	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
ROYAL INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

D Employer Identification Number (EIN)
33-0119186

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INS.COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	73333	0	01/01/2009	12/01/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
13656	13098

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CENTAURUS FINANCIAL, INC.

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13656		BROKER	4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CAMPBELLS ADMINISTRATION
17772 E.17TH STREET N. #101
TUSTIN, CA 92780

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	12368	TPA FEES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CAMPBELL ADMINISTRATION
17772 E.17TH STREET N. #101
TUSTIN, CA 92780

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	730	TPA COMPENSATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	18248
c	Additions: (1) Contributions deposited during the year	7c(1)	426		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	1091		
	(4) Transferred from separate account	7c(4)	69608		
	(5) Other (specify below)	7c(5)	973		
	▶				
	(6) Total additions			7c(6)	72098
d	Total of balance and additions (add **b** and **c(6)**)			7d	90346
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	89252		
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	1094		
	▶				
	(5) Total deductions			7e(5)	90346
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
ROYAL INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

D Employer Identification Number (EIN)
33-0119186

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

FID.INV.INST.OPS.CO.

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60	RECORDKEEPER	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CENTAURUS FINANCIAL INC

2300 E KATELLA AVE STE 200
ANAHEIM, CA 92806

(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?
61	ADVISOR	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT GLB GRTH A - AMERICAN CENTU 44-0619208	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT SH-TM GOV AD - AMERICAN CEN 44-0619208	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DREYFUS S AND P 500 INDX - DREY 13-5673135	0.15%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
HEARTLAND VAL PLS IV - ALPS FUND SE 20-3247785	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIMCO TOTAL RETURN A - BOSTON FINAN 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIONEER CULLEN VAL A - PIONEER INVE 04-2890696	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
RS PARTNERS A - BOSTON FINANCIAL DA 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
VICTORY ESTB VALUE A - BISYS FUND S 13-3532663	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2005 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

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
CENTAURUS FINANCIAL INC	61	0
(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.	
FA FREEDOM 2010 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0
(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.	
FA FREEDOM 2015 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0
(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.	
FA FREEDOM 2020 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%	

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
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2025 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2030 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2035 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

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
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2040 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2045 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CENTAURUS FINANCIAL INC	61	0

(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.
FA FREEDOM 2050 A - FIDELITY DISTRI 04-2270522	$1M-<$4M=1.00% $4M-<$25M=0.50% $25M+=0.25%

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
ROYAL INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

D Employer Identification Number (EIN)
33-0119186

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)	0	605
(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)	181693	238554
(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)	1774551	2003370
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	18248	0
(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	1974492	2242529
	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	1974492	2242529

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)	78255	
	(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)		78255
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	351	
	(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)	12871	
	(F) Other	2b(1)(F)	1091	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14313
	(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)	43108	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		43108
	(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)		

		(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)		
(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)		386177
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		521853
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	219175	
(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)		219175
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	34641	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34641
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		253816
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		268037
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: HALL AND COMPANY (2) EIN: 33-0941617

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		400000
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
ROYAL INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROYAL INDUSTRIES, INC. DBA ROYAL CABINETS

D Employer Identification Number (EIN)
33-0119186

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 01-0233346

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):

ROYAL INDUSTRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

December 31, 2009 and 2008

HALL & COMPANY *Certified Public Accountants, Inc.*
TAX, FINANCIAL AND MANAGEMENT CONSULTING SERVICES

ROYAL INDUSTRIES, INC. 401(k) PLAN

December 31, 2009 and 2008

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4 -11
SUPPLEMENTAL INFORMATION	
Schedule I - Schedule of Assets (Held at End of Year)	13

HALL & COMPANY Certified Public Accountants, Inc.
TAX, FINANCIAL AND MANAGEMENT CONSULTING SERVICES

540 WALD STREET
IRVINE, CALIFORNIA 92618
(949) 910-HALL (4255)
FAX (949) 910-4256
WWW.HALLCPAS.COM

Independent Auditor's Report

To the Administrator
Royal Industries, Inc. 401(k) Plan
Pomona, California

We were engaged to audit the financial statements and supplemental information of Royal Industries, Inc. 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended. These financial statements and supplemental schedules 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 administrators instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by John Hancock Life Insurance Company U.S.A. for the year ended December 31, 2008 and for period from January 1, 2009 to November 30, 2009, and by Fidelity Management Trust Company for the period from December 1, 2009 to December 31, 2009, the custodians of the Plan, except for the comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the custodians hold the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodians as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the Plan Administrators by the custodians 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 schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodians, 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.

Hall & Company

Irvine, California
August 2, 2010

ROYAL INDUSTRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

ASSETS	2009	2008
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	$ -	$ 1,774,551
Guaranteed interest accounts	-	18,248
Mutual funds	2,003,370	-
Money market funds	605	-
Participant loans	238,554	181,693
TOTAL INVESTMENTS	2,242,529	1,974,492
TOTAL ASSETS	2,242,529	1,974,492
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,242,529	$ 1,974,492

See accompanying notes to financial statements and accountants' report.

ROYAL INDUSTRIES, INC. 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31,

ADDITIONS	2009	2008
INVESTMENT INCOME		
Net appreciation (depreciation) in fair value of investments	$ 386,177	$ (897,780)
Interest and dividends	57,420	15,118
TOTAL INVESTMENT INCOME (LOSS)	443,597	(882,662)
CONTRIBUTIONS		
Participant	78,256	174,857
Employer	-	18,690
TOTAL CONTRIBUTIONS	78,256	193,547
TOTAL ADDITIONS (SUBTRACTIONS)	521,853	(689,115)
DEDUCTIONS		
BENEFITS PAID TO PARTICIPANTS	199,087	158,872
DEEMED DISTRIBUTIONS OF PARTICIPANT LOANS	20,088	3,017
ADMINISTRATIVE FEES	34,641	32,302
TOTAL DEDUCTIONS	253,816	194,191
NET INCREASE (DECREASE)	268,037	(883,306)
NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1	1,974,492	2,857,798
NET ASSETS AVAILABLE FOR BENEFITS, DECEMBER 31	$ 2,242,529	$ 1,974,492

See accompanying notes to financial statements and accountants' report.

NOTE 1 - SUMMARY OF THE PLAN

Plan Description

The following description of the Royal Cabinets 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted on April 1, 1987 and qualifies as a defined contribution retirement plan for Royal Industries, Inc. (the "Company") eligible employees. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(a) of the Internal Revenue Code ("IRC") of 1986, as amended. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Eligibility

Each of the Company's employees is eligible to participate in the 401(k) Plan if they have completed six months of service and attained age 21. Once the eligibility requirements have been met, employees may enroll in the Plan on the first day of the following quarter. For the discretionary employer contribution, each participant will be eligible regardless of service hours.

Contributions

The Company's eligible employees may contribute up to the 402(g) limit and/or the ADP test limit for highly compensated employees. The 402(g) limit for 2009 and 2008 was $16,500 and $15,500, respectively. In addition, all eligible employees who have attained age 50 before the close of the Plan year shall be eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v).

The Company may make a discretionary matching contribution limited to 20% of the first 5% of employee compensation contributed as an elective deferral, subject to certain limitations for highly compensated individuals. A discretionary contribution is determined each year by resolution of the Company's Board of Directors. Effective January 1, 2009, the Company suspended all Company matching contributions for the 2009 plan year. For the year ended December 31 2008, matching contributions amounted to $18,690.

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Investment of Plan Funds

A participant may invest his or her respective share of all employee and employer contributions into any one of the investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's allocation of (a) the Company's matching contribution, (b) the Company's discretionary contribution, (c) the participant's contribution and, (d) Plan earnings.

Allocation of Investment Activity

The net increase or decrease in such values resulting from fund income and allocated expenses, if any, are apportioned to each participant's account in proportion to the value of the participant's account as compared to the investment fund as a whole.

Vesting

Participants are one hundred percent (100%) vested in their contributions plus actual earnings thereon. Participants become vested in their Company matching contributions and Company discretionary account and any earnings as follows:

Years of Service	Vested Interest (%)
2	20
3	40
4	60
5	80
6	100

Forfeitures

Amounts forfeited from terminating participants' non-vested portion of their Company matching contribution account and Company discretionary contribution account and earnings on Company contributions are used first to reduce administrative expenses, then to reduce matching and discretionary contributions. At December 31, 2009 and 2008, there was $2,218 and $0 of forfeited non-vested accounts. These forfeitures represent unallocated assets which will be used to offset future administrative expenses and employer contributions.

Payment of Benefits

Retired or terminated participants receive the vested portion of their Company contributions and earnings on their Company contributions and one hundred percent (100%) of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled.

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of one-half of the participant's vested account balance, $50,000, or the limitations set by the Tax Reform Act of 1986 and Section 408(b) of the Employee Retirement Income Security Act of 1974 ("ERISA"). The loans are to be repaid through payroll withholding over a period of five years or longer if the loan is to acquire a principal residence. Interest is to be commensurate with the prime rate plus 1%.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Non-Distributed Benefits

The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Non-Discrimination for Employee and Employer Contributions

The Plan, as required by the IRC, performs annual tests between highly compensated participants versus non-highly compensated participants to ensure that highly compensated participants are not disproportionately favored under the Plan. If the Plan fails the tests, it must refund excess deferral contributions or make a QNEC contribution for the non highly compensated employees.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. The mutual funds are recorded on the accrual basis. The pooled separate accounts and guaranteed interest accounts are valued in accordance with the Financial Accounting Standards Board ("FASB") Staff Position, FSP AAG INV-1 and Statement of Position No. 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts held by Certain Investment Companies Subject to the AICPA Investment Company Audit Guide and Defined-Contribution Health and Welfare and Pension Plans (the "FSP"). The FSP permits the use of contracts and provides guidance with respect to financial statement presentation and disclosure of fully benefit-responsive investment contracts.

As described by the FSP, investments held by the Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets of the Plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying agreement. As required by the FSP, the accompanying statements of net assets available for benefits and statements of changes in net assets available for benefits reflects both the fair value as well as the adjustment to contract value for each investment contract deemed fully benefit-responsive. The fair value of the pooled separate accounts has been determined by John Hancock Life Insurance Company U.S.A.. which generally reflects the representative quoted market prices for similar investments. The fair value of the guaranteed interest accounts has been determined by John Hancock Life Insurance Company U.S.A. which are approximates contract value based upon a comparative analysis performed using investment return rates for investments with similar characteristics.

In September 2006, the FASB issued Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements* (ASC 820), which defines fair value under U.S. generally accepted accounting principles, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. Effective January 1, 2008, the Plan adopted ASC 820 which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. Adoption of ASC 820 did not have a material impact on the Plan's financial statements.

The following provides a description of the three levels of inputs that may be used to measure fair value under ASC 820, the types of Plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Mutual Funds:

These investments are public investment securities valued using the Net Asset Value (NAV) provided by Fidelity Investments Institutional Operations Company, Inc. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market.

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Pooled Separate Account:

These investments are public investment securities valued using the NAV provided by John Hancock Life Insurance Company USA. The NAV is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market.

Guaranteed Interest Account:

The guaranteed interest accounts are valued at fair value. The guarantees made with regard to the guaranteed interest accounts are supported by insurance companies' general accounts. The general accounts are invested mostly in private placement bonds, commercial mortgages, and residential mortgages. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The guaranteed interest accounts promise contract value for a benefit event (termination, death, disability and retirement); however, there are possible market value adjustments when funds are withdrawn prior to their maturity.

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

Loans to Participants:

Loans to plan participants are valued at cost plus accrued interest, which approximates fair value.

NOTE 3 - INFORMATION CERTIFIED BY THE PLANS CUSTODIAN

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the custodian of the Plan, has certified to the completeness and accuracy of the pooled separate accounts reflected on the accompanying statements of net assets available for benefits as of December 31, 2009, the schedule of assets held for investment purposes at year end as of December 31, 2009, and the related investment activity reflected in the statements of changes in net assets available for benefits for the period ended from December 1, 2009 to December 31, 2009. John Hancock Life Insurance Company U.S.A, the custodian of the Plan for the period ended from January 1, 2009 to November 30, 2009, also certified to the completeness and accuracy of the related investment activity reflected in the statements of changes in net assets available for benefits for the period ended from January 1, 2009 to November 30, 2009.

NOTE 4 - INCOME TAX STATUS

The Internal Revenue Service made a favorable determination in a letter dated January 7, 2002 that stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has since been amended and restated. The trustee, plan sponsor, and plan administrator are not aware of any course of action or series of events that have occurred that would adversely affect the qualified status of the Plan. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 5 - RELATED PARTY TRANSACTIONS

Certain plan investments are managed by Fidelity Investments Institutional Operations Company, Inc. which is related to Fidelity Management Trust Company, the custodian of the Plan, and therefore, these transactions qualify as party-in-interest transactions.

Certain plan investments are managed by John Hancock Investment Management Services, LLC. which is related to John Hancock Life Insurance Company U.S.A., the custodian of the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $22,273 and $28,894 for the years ended December 31, 2009 and 2008, respectively.

NOTE 6 - INVESTMENTS

The following investments represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2009 and 2008:

	2009	2008
Lifestyle Balanced Fund	$ -	$ 225,993
Lifestyle Growth Fund	-	372,775
Lifestyle Aggressive Fund	-	208,576
Money Market Fund	-	209,445
Lifestyle Conservative Fund	-	156,774
Fidelity Freedom 2015	148,257	-
Fidelity Freedom 2020	513,274	-
Fidelity Freedom 2025	537,102	-
Fidelity Freedom 2030	290,622	-
Fidelity Freedom 2035	201,968	-
Fidelity Freedom 2040	158,834	-

During 2009 and 2008, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value by $386,177 and $(897,780), respectively.

NOTE 7 - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into an investment contract with John Hancock Life Insurance Company U.S.A. (John Hancock). John Hancock maintains the contributions in a pooled account and guaranteed interest accounts. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses by John Hancock. The contract is not fully benefit responsive and therefore is included in the financial statements at fair value. The guaranteed interest accounts provide guaranteed interest rates for specified periods of time as determined, or allowed, by the Plan. The rate credited is the rate in effect on the day when each deposit is directed to the funds. The crediting interest rate for the guaranteed interest accounts for the year ended December 31, 2008 and for the period from January 1, 2009 to November 30, 2009 was approximately 2.4% and 2%, respectively.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE 9 - FAIR VALUE OF FINANCIAL STATEMENTS (ASC 820)

Below are the Plan's financial instruments carried at fair value on a recurring basis by their ASC 820 fair value hierarchy levels:

	As of December 31, 2009			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Mutual funds	$ -	$ 2,003,370	$ -	$ 2,003,370
Money market funds	605	-	-	605
Participant Loans	-	-	238,554	238,554
Total Assets	$ 605	$ 2,003,370	$ 238,554	$ 2,242,529

	As of December 31, 2008			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Pooled Separate Accounts	$ -	$ 1,774,551	$ -	$ 1,774,551
Guaranteed interest accounts	-	18,248	-	18,248
Participant Loans	-	-	181,693	181,693
Total Assets	$ -	$ 1,792,799	$ 181,693	$ 1,974,492

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investment assets and liabilities for the years ended December 31, 2009 and 2008:

	Participant Loans
Beginning Fair Value, January 1, 2008	$ 178,501
Purchases, Sales, Issuances, Settlements Net	3,182
Ending Fair Value, December 31, 2008	181,683
Purchases, Sales, Issuances, Settlements Net	56,871
Ending Fair Value, December 31, 2009	$ 238,554

SUPPLEMENTARY INFORMATION

ROYAL INDUSTRIES, INC. 401(k) PLAN

SCHEDULE I

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan FEIN#: 33-0119186;Plan #001

December 31, 2009

(a)	Identity of Issuer (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Fidelity Investments	Prime Fund	**	$ 605
	PIMCO	Total Return Fund	**	51,514
	RS Investments	RS Partners Fund	**	42
	American Century Investments	Global Growth Fund	**	42
*	Fidelity Investments	Freedom 2010	**	72,547
*	Fidelity Investments	Freedom 2020	**	513,274
*	Fidelity Investments	Freedom 2030	**	290,622
*	Fidelity Investments	Freedom 2040	**	158,834
*	Fidelity Investments	Emerging Markets Fund	**	44
*	Fidelity Investments	Freedom 2005	**	2,298
*	Fidelity Investments	Freedom 2015	**	148,257
*	Fidelity Investments	Freedom 2025	**	537,102
*	Fidelity Investments	Freedom 2035	**	201,968
*	Fidelity Investments	Freedom 2045	**	6,546
*	Fidelity Investments	Freedom 2050	**	20,280
	Fidelity Investments	Participant Loans Interest at 5% to 11.5%		238,554
				$ 2,242,529

* Denotes a party-in-interest as defind by ERISA.

** Cost of participant-directed investments is not required to be disclosed.

See accountants' report.

ROYAL INDUSTRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

December 31, 2009 and 2008

HALL & COMPANY *Certified Public Accountants, Inc.*
TAX, FINANCIAL AND MANAGEMENT CONSULTING SERVICES

ROYAL INDUSTRIES, INC. 401(k) PLAN

December 31, 2009 and 2008

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4 -11
SUPPLEMENTAL INFORMATION	
Schedule I - Schedule of Assets (Held at End of Year)	13

HALL & COMPANY Certified Public Accountants, Inc.
TAX, FINANCIAL AND MANAGEMENT CONSULTING SERVICES

540 WALD STREET
IRVINE, CALIFORNIA 92618
(949) 910-HALL (4255)
FAX (949) 910-4256
WWW.HALLCPAS.COM

Independent Auditor's Report

To the Administrator
Royal Industries, Inc. 401(k) Plan
Pomona, California

We were engaged to audit the financial statements and supplemental information of Royal Industries, Inc. 401(k) Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended. These financial statements and supplemental schedules 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 administrators instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by John Hancock Life Insurance Company U.S.A. for the year ended December 31, 2008 and for period from January 1, 2009 to November 30, 2009, and by Fidelity Management Trust Company for the period from December 1, 2009 to December 31, 2009, the custodians of the Plan, except for the comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the custodians hold the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodians as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the Plan Administrators by the custodians 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 schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodians, 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.

Hall & Company

Irvine, California
August 2, 2010

ROYAL INDUSTRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

ASSETS	2009	2008
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	$ -	$ 1,774,551
Guaranteed interest accounts	-	18,248
Mutual funds	2,003,370	-
Money market funds	605	-
Participant loans	238,554	181,693
TOTAL INVESTMENTS	2,242,529	1,974,492
TOTAL ASSETS	2,242,529	1,974,492
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,242,529	$ 1,974,492

See accompanying notes to financial statements and accountants' report.

ROYAL INDUSTRIES, INC. 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31,

ADDITIONS	2009	2008
INVESTMENT INCOME		
Net appreciation (depreciation) in fair value of investments	$ 386,177	$ (897,780)
Interest and dividends	57,420	15,118
TOTAL INVESTMENT INCOME (LOSS)	443,597	(882,662)
CONTRIBUTIONS		
Participant	78,256	174,857
Employer	-	18,690
TOTAL CONTRIBUTIONS	78,256	193,547
TOTAL ADDITIONS (SUBTRACTIONS)	521,853	(689,115)
DEDUCTIONS		
BENEFITS PAID TO PARTICIPANTS	199,087	158,872
DEEMED DISTRIBUTIONS OF PARTICIPANT LOANS	20,088	3,017
ADMINISTRATIVE FEES	34,641	32,302
TOTAL DEDUCTIONS	253,816	194,191
NET INCREASE (DECREASE)	268,037	(883,306)
NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1	1,974,492	2,857,798
NET ASSETS AVAILABLE FOR BENEFITS, DECEMBER 31	$ 2,242,529	$ 1,974,492

See accompanying notes to financial statements and accountants' report.

NOTE 1 - SUMMARY OF THE PLAN

Plan Description

The following description of the Royal Cabinets 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted on April 1, 1987 and qualifies as a defined contribution retirement plan for Royal Industries, Inc. (the "Company") eligible employees. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(a) of the Internal Revenue Code ("IRC") of 1986, as amended. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Eligibility

Each of the Company's employees is eligible to participate in the 401(k) Plan if they have completed six months of service and attained age 21. Once the eligibility requirements have been met, employees may enroll in the Plan on the first day of the following quarter. For the discretionary employer contribution, each participant will be eligible regardless of service hours.

Contributions

The Company's eligible employees may contribute up to the 402(g) limit and/or the ADP test limit for highly compensated employees. The 402(g) limit for 2009 and 2008 was $16,500 and $15,500, respectively. In addition, all eligible employees who have attained age 50 before the close of the Plan year shall be eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v).

The Company may make a discretionary matching contribution limited to 20% of the first 5% of employee compensation contributed as an elective deferral, subject to certain limitations for highly compensated individuals. A discretionary contribution is determined each year by resolution of the Company's Board of Directors. Effective January 1, 2009, the Company suspended all Company matching contributions for the 2009 plan year. For the year ended December 31 2008, matching contributions amounted to $18,690.

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Investment of Plan Funds

A participant may invest his or her respective share of all employee and employer contributions into any one of the investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's allocation of (a) the Company's matching contribution, (b) the Company's discretionary contribution, (c) the participant's contribution and, (d) Plan earnings.

Allocation of Investment Activity

The net increase or decrease in such values resulting from fund income and allocated expenses, if any, are apportioned to each participant's account in proportion to the value of the participant's account as compared to the investment fund as a whole.

Vesting

Participants are one hundred percent (100%) vested in their contributions plus actual earnings thereon. Participants become vested in their Company matching contributions and Company discretionary account and any earnings as follows:

Years of Service	Vested Interest (%)
2	20
3	40
4	60
5	80
6	100

Forfeitures

Amounts forfeited from terminating participants' non-vested portion of their Company matching contribution account and Company discretionary contribution account and earnings on Company contributions are used first to reduce administrative expenses, then to reduce matching and discretionary contributions. At December 31, 2009 and 2008, there was $2,218 and $0 of forfeited non-vested accounts. These forfeitures represent unallocated assets which will be used to offset future administrative expenses and employer contributions.

Payment of Benefits

Retired or terminated participants receive the vested portion of their Company contributions and earnings on their Company contributions and one hundred percent (100%) of their pre-tax contribution as soon as administratively possible following retirement, termination or upon becoming disabled.

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of one-half of the participant's vested account balance, $50,000, or the limitations set by the Tax Reform Act of 1986 and Section 408(b) of the Employee Retirement Income Security Act of 1974 ("ERISA"). The loans are to be repaid through payroll withholding over a period of five years or longer if the loan is to acquire a principal residence. Interest is to be commensurate with the prime rate plus 1%.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Non-Distributed Benefits

The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Non-Discrimination for Employee and Employer Contributions

The Plan, as required by the IRC, performs annual tests between highly compensated participants versus non-highly compensated participants to ensure that highly compensated participants are not disproportionately favored under the Plan. If the Plan fails the tests, it must refund excess deferral contributions or make a QNEC contribution for the non highly compensated employees.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. The mutual funds are recorded on the accrual basis. The pooled separate accounts and guaranteed interest accounts are valued in accordance with the Financial Accounting Standards Board ("FASB") Staff Position, FSP AAG INV-1 and Statement of Position No. 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts held by Certain Investment Companies Subject to the AICPA Investment Company Audit Guide and Defined-Contribution Health and Welfare and Pension Plans (the "FSP"). The FSP permits the use of contracts and provides guidance with respect to financial statement presentation and disclosure of fully benefit-responsive investment contracts.

As described by the FSP, investments held by the Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets of the Plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying agreement. As required by the FSP, the accompanying statements of net assets available for benefits and statements of changes in net assets available for benefits reflects both the fair value as well as the adjustment to contract value for each investment contract deemed fully benefit-responsive. The fair value of the pooled separate accounts has been determined by John Hancock Life Insurance Company U.S.A.. which generally reflects the representative quoted market prices for similar investments. The fair value of the guaranteed interest accounts has been determined by John Hancock Life Insurance Company U.S.A. which are approximates contract value based upon a comparative analysis performed using investment return rates for investments with similar characteristics.

In September 2006, the FASB issued Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements* (ASC 820), which defines fair value under U.S. generally accepted accounting principles, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. Effective January 1, 2008, the Plan adopted ASC 820 which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. Adoption of ASC 820 did not have a material impact on the Plan's financial statements.

The following provides a description of the three levels of inputs that may be used to measure fair value under ASC 820, the types of Plan investments that fall under each category, and the valuation methodologies used to measure these investments at fair value.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Mutual Funds:

These investments are public investment securities valued using the Net Asset Value (NAV) provided by Fidelity Investments Institutional Operations Company, Inc. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market.

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Pooled Separate Account:

These investments are public investment securities valued using the NAV provided by John Hancock Life Insurance Company USA. The NAV is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market.

Guaranteed Interest Account:

The guaranteed interest accounts are valued at fair value. The guarantees made with regard to the guaranteed interest accounts are supported by insurance companies' general accounts. The general accounts are invested mostly in private placement bonds, commercial mortgages, and residential mortgages. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The guaranteed interest accounts promise contract value for a benefit event (termination, death, disability and retirement); however, there are possible market value adjustments when funds are withdrawn prior to their maturity.

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

Loans to Participants:

Loans to plan participants are valued at cost plus accrued interest, which approximates fair value.

NOTE 3 - INFORMATION CERTIFIED BY THE PLANS CUSTODIAN

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the custodian of the Plan, has certified to the completeness and accuracy of the pooled separate accounts reflected on the accompanying statements of net assets available for benefits as of December 31, 2009, the schedule of assets held for investment purposes at year end as of December 31, 2009, and the related investment activity reflected in the statements of changes in net assets available for benefits for the period ended from December 1, 2009 to December 31, 2009. John Hancock Life Insurance Company U.S.A, the custodian of the Plan for the period ended from January 1, 2009 to November 30, 2009, also certified to the completeness and accuracy of the related investment activity reflected in the statements of changes in net assets available for benefits for the period ended from January 1, 2009 to November 30, 2009.

NOTE 4 - INCOME TAX STATUS

The Internal Revenue Service made a favorable determination in a letter dated January 7, 2002 that stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has since been amended and restated. The trustee, plan sponsor, and plan administrator are not aware of any course of action or series of events that have occurred that would adversely affect the qualified status of the Plan. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 5 - RELATED PARTY TRANSACTIONS

Certain plan investments are managed by Fidelity Investments Institutional Operations Company, Inc. which is related to Fidelity Management Trust Company, the custodian of the Plan, and therefore, these transactions qualify as party-in-interest transactions.

Certain plan investments are managed by John Hancock Investment Management Services, LLC. which is related to John Hancock Life Insurance Company U.S.A., the custodian of the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $22,273 and $28,894 for the years ended December 31, 2009 and 2008, respectively.

NOTE 6 - INVESTMENTS

The following investments represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2009 and 2008:

	2009	2008
Lifestyle Balanced Fund	$ -	$ 225,993
Lifestyle Growth Fund	-	372,775
Lifestyle Aggressive Fund	-	208,576
Money Market Fund	-	209,445
Lifestyle Conservative Fund	-	156,774
Fidelity Freedom 2015	148,257	-
Fidelity Freedom 2020	513,274	-
Fidelity Freedom 2025	537,102	-
Fidelity Freedom 2030	290,622	-
Fidelity Freedom 2035	201,968	-
Fidelity Freedom 2040	158,834	-

During 2009 and 2008, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value by $386,177 and $(897,780), respectively.

NOTE 7 - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan entered into an investment contract with John Hancock Life Insurance Company U.S.A. (John Hancock). John Hancock maintains the contributions in a pooled account and guaranteed interest accounts. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses by John Hancock. The contract is not fully benefit responsive and therefore is included in the financial statements at fair value. The guaranteed interest accounts provide guaranteed interest rates for specified periods of time as determined, or allowed, by the Plan. The rate credited is the rate in effect on the day when each deposit is directed to the funds. The crediting interest rate for the guaranteed interest accounts for the year ended December 31, 2008 and for the period from January 1, 2009 to November 30, 2009 was approximately 2.4% and 2%, respectively.

NOTE 8 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE 9 - FAIR VALUE OF FINANCIAL STATEMENTS (ASC 820)

Below are the Plan's financial instruments carried at fair value on a recurring basis by their ASC 820 fair value hierarchy levels:

	As of December 31, 2009			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Mutual funds	$ -	$ 2,003,370	$ -	$ 2,003,370
Money market funds	605	-	-	605
Participant Loans	-	-	238,554	238,554
Total Assets	$ 605	$ 2,003,370	$ 238,554	$ 2,242,529

	As of December 31, 2008			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Assets:				
Pooled Separate Accounts	$ -	$ 1,774,551	$ -	$ 1,774,551
Guaranteed interest accounts	-	18,248	-	18,248
Participant Loans	-	-	181,693	181,693
Total Assets	$ -	$ 1,792,799	$ 181,693	$ 1,974,492

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investment assets and liabilities for the years ended December 31, 2009 and 2008:

	Participant Loans
Beginning Fair Value, January 1, 2008	$ 178,501
Purchases, Sales, Issuances, Settlements Net	3,182
Ending Fair Value, December 31, 2008	181,683
Purchases, Sales, Issuances, Settlements Net	56,871
Ending Fair Value, December 31, 2009	$ 238,554

SUPPLEMENTARY INFORMATION

ROYAL INDUSTRIES, INC. 401(k) PLAN

SCHEDULE I

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan FEIN#: 33-0119186;Plan #001

December 31, 2009

(a)	Identity of Issuer (b)	Description of Investment (c)	Cost (d)	Current Value (e)
*	Fidelity Investments	Prime Fund	**	$ 605
	PIMCO	Total Return Fund	**	51,514
	RS Investments	RS Partners Fund	**	42
	American Century Investments	Global Growth Fund	**	42
*	Fidelity Investments	Freedom 2010	**	72,547
*	Fidelity Investments	Freedom 2020	**	513,274
*	Fidelity Investments	Freedom 2030	**	290,622
*	Fidelity Investments	Freedom 2040	**	158,834
*	Fidelity Investments	Emerging Markets Fund	**	44
*	Fidelity Investments	Freedom 2005	**	2,298
*	Fidelity Investments	Freedom 2015	**	148,257
*	Fidelity Investments	Freedom 2025	**	537,102
*	Fidelity Investments	Freedom 2035	**	201,968
*	Fidelity Investments	Freedom 2045	**	6,546
*	Fidelity Investments	Freedom 2050	**	20,280
	Fidelity Investments	Participant Loans Interest at 5% to 11.5%		238,554
				$ 2,242,529

* Denotes a party-in-interest as defind by ERISA.

** Cost of participant-directed investments is not required to be disclosed.

See accountants' report.