

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 12/20/1969
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) WHEELER MACHINERY CO. 4901 WEST 2100 SOUTH SALT LAKE CITY, UT 84120
2b	Employer Identification Number (EIN) 87-0306419
2c	Sponsor's telephone number 801-974-0511
2d	Business code (see instructions) 453990

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.	09/09/2010	JEFFREY IPSEN
	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") WHEELER MACHINERY CO. 4901 WEST 2100 SOUTH SALT LAKE CITY, UT 84120	3b Administrator's EIN 87-0306419 3c Administrator's telephone number 801-974-0511
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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
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5 Total number of participants at the beginning of the plan year	5	339
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	313
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	47
d Subtotal. Add lines 6a , 6b , and 6c	6d	362
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	2
f Total. Add lines 6d and 6e	6f	364
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	364
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	36
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 2G 2J 2K 3D 2T 2S 2F

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WHEELER MACHINERY CO.	D Employer Identification Number (EIN) 87-0306419	

Part I	Service Provider Information (see instructions)
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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)..... ☒ 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
THE PRUDENTIAL INSURANCE COMPANY OF
22-1211670

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

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

RBC CAPITAL MARKETS CORPORATION

41-1416330

(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?
22 33 61 71	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	38585	Yes ☐ No ☒

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

WACHOVIA SECURITIES, LLC.

34-1542819

(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?
33 61 71	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	7622	Yes ☐ No ☒

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 50 60 64	NONE	3925	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PRUDENTIAL INVESTMENT MANAGEMENT SE

13-4122960

(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?
63	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
ALLIANCEBERNSTEIN INVESTMENTS. INC. 13-3191825	30.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLI BERN INTER VAL A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
ALLIANZ GLOBAL INVESTORS DIST., LLC 06-1500307	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLIANZ NFJ DIV VALUE A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
ALLIANZ GLOBAL INVESTORS DIST., LLC 06-1500307	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIMCO REAL RET BOND FD A	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
AMERICAN FUNDS DISTRIBUTORS INC 95-2769620	23.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 AMERICAN BALANCED FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
AMERICAN FUNDS DISTRIBUTORS INC 95-2769620	24.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 EURO PACIFIC GROWTH FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
AMERICAN FUNDS DISTRIBUTORS INC 95-2769620	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 GROWTH FUND OF AMERICA	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
CALVERT DISTRIBUTORS, INC. 52-1899581	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 CALVERT INCOME FUND A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
FEDERATED SECURITIES CORP. 25-1203925	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FED KAUF SMALL CAP A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
FIDELITY DISTRIBUTORS CORPORATION 04-2270522	50.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FID ADV LEVERAG CO STK T	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
GOLDMAN, SACHS & CO. 13-5108880	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 GOLD SACHS MID CAP VAL A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
LEGG MASON INVESTOR SERVICES, LLC 13-4146187	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 LEGG MASON WA GOV SEC A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
OPPENHEIMERFUNDS DISTRIBUTOR, INC. 13-2953455	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 OPPEN INTNL GROW A	

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
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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 FUNDS DISTRIBUTOR INC 04-3042318	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIONEER GLOBAL HIGH YIELD	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
PRUDENTIAL INV MGMT SRVC LLC 22-1211670	30.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 JENNISON 20/20 FOCUS FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL INVESTMENT MANAGEMENT SE	63	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.	
PRUDENTIAL INV MGMT SRVC LLC 22-1211670	30.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 JENNISON MID CAP GROWTH FUND	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
ALLIANCEBERNSTEIN INVESTOR SVCS 13-3211780	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLI BERN INTER VAL A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
AMERICAN FUNDS SERVICE CO 95-2566717	0.000 BPS AND \$12.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 AMERICAN BALANCED FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
AMERICAN FUNDS SERVICE CO 95-2566717	0.000 BPS AND \$12.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 EURO PACIFIC GROWTH FUND	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
AMERICAN FUNDS SERVICE CO 95-2566717	0.000 BPS AND \$12.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 GROWTH FUND OF AMERICA	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
BISYS FUND SERVICES OHIO INC 13-3532663	0.000 BPS AND \$16.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 3/31/2009 VICTORY SM COM OPP FD A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
BISYS FUND SERVICES OHIO INC 13-3532663	20.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 4/1/2009 TO 12/31/2009 VICTORY SM COM OPP FD A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
BOSTON FINANCIAL DATA SERVICE, INC 04-2526037	30.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 LEGG MASON WA GOV SEC A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
BOSTON FINANCIAL DATA SVCS 04-2526037	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 ALLIANZ NFJ DIV VALUE A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
BOSTON FINANCIAL DATA SVCS 04-2526037	20.000 BPS AND \$16.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 CALVERT INCOME FUND A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
FIDELITY INV INSTITU OPERATIONS CO 04-2882358	15.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FID ADV LEVERAG CO STK T	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
GOLDMAN, SACHS & CO. 13-5108880	45.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 GOLD SACHS MID CAP VAL A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
OPPENHEIMERFUNDS SERVICES 13-2527171	25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 OPPEN INTNL GROW A	

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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.	
PFPC GLOBAL SERVICES 23-7801381	20,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIMCO REAL RET BOND FD A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	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 INVEST MGT SHAREHLDERS SVCS, 04-2890696	40,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PIONEER GLOBAL HIGH YIELD	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	21,500 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 6/30/2009 JENNISON 20/20 FOCUS FUND	

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
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 7/1/2009 TO 12/31/2009 JENNISON 20/20 FOCUS FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	21.500 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 6/30/2009 JENNISON MID CAP GROWTH FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	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.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 7/1/2009 TO 12/31/2009 JENNISON MID CAP GROWTH FUND	

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
THE PRUDENTIAL INSURANCE COMPANY OF	60	0
(d) Enter name and EIN (address) of source of indirect compensation PRUDENTIAL MUTUAL FUND SERVICES, LL 22-3489487		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 13.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 JENNISON 20/20 FOCUS FUND		
(a) Enter service provider name as it appears on line 2 THE PRUDENTIAL INSURANCE COMPANY OF		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation		
THE PRUDENTIAL INSURANCE COMPANY OF	60	0
(d) Enter name and EIN (address) of source of indirect compensation PRUDENTIAL MUTUAL FUND SERVICES, LL 22-3489487		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 13.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 JENNISON MID CAP GROWTH FUND		
(a) Enter service provider name as it appears on line 2 THE PRUDENTIAL INSURANCE COMPANY OF		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation		
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(d) Enter name and EIN (address) of source of indirect compensation STATE STREET BANK & TRUST CO 04-1867445		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 10.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 FED KAUF SMALL CAP A		

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
THE PRUDENTIAL INSURANCE COMPANY OF	15 64	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.	
WELLS FARGO 52-2250941	60.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2009 TO 12/31/2009 PRU STABLE VALUE FD 65	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WHEELER MACHINERY CO.</u>	D Employer Identification Number (EIN) <u>87-0306419</u>	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	<u>216134</u>	<u>419374</u>
(9) Value of interest in common/collective trusts.....	1c(9)	<u>3522249</u>	<u>3737427</u>
(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)	<u>15721352</u>	<u>20536342</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	19459735	24693143

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	19459735	24693143
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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)	773254	
(B) Participants	2a(1)(B)	1282266	
(C) Others (including rollovers)	2a(1)(C)	133727	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2189247
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	16791	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16791
(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)	342494	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		342494
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		98987
(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)		4117285
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		6764804

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1371510	
(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)		1371510
f Corrective distributions (see instructions)	2f		4309
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)	4340	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4340
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1380159

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5384645
l Transfers of assets:			
(1) To this plan.....	2l(1)		165528
(2) From this plan	2l(2)		316765

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) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CARVER FLOREK & JAMES, LLC.

(2) EIN: 52-2408237

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.		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)
WHEELER MACHINERY CO. BARGAINING UNIT 401(K) PLAN	87-0306419	003

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan WHEELER MACHINERY CO. 401(K) PROFIT SHARING PLAN AND TRUST				B Three-digit plan number (PN) ► 001	
C Plan sponsor's name as shown on line 2a of Form 5500 WHEELER MACHINERY CO.				D Employer Identification Number (EIN) 87-0306419	
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): 22-1211670					
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 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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2009 v.092308.1	

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): _____

- 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): _____

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

**Financial Statements and Supplemental Schedule
(Modified-Cash Basis)**

December 31, 2009 and 2008

(With Independent Auditors' Report Thereon)

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CARVER
FLOREK &
JAMES, CPA's

CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Brent R. Florek, CPA
Gordon H. James, CPA
Kerby L. Cate, CPA

INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

We were engaged to audit the accompanying statements of net assets available for benefits (modified-cash basis) of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust as of December 31, 2009 and 2008 and the related statements of changes in net assets available for benefits (modified-cash basis), and the supplemental schedule h, line 4i – schedule of assets (held at end of year) (modified-cash basis), for the years then ended. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets, executes investment transactions, and maintains records of Plan participants' account balances. The Plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under the Employee Retirement Income Security Act of 1974.

Carver Florek & James, CPA's

June 21, 2010

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

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

December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 20,536,342	\$ 15,721,352
Common/collective trust	<u>3,744,902</u>	<u>3,342,614</u>
	24,281,244	19,063,966
Participant loans	<u>419,374</u>	<u>216,134</u>
Net assets available for benefits, at fair value	24,700,618	19,280,100
Adjustment from fair value to contract value for underlying fully benefit-responsive investment contracts (Note 2)	<u>(7,475)</u>	<u>179,635</u>
Net assets available for benefits	<u><u>\$ 24,693,143</u></u>	<u><u>\$ 19,459,735</u></u>

See accompanying notes to financial statements

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Additions (deductions) to net assets attributed to:		
Investment income (loss):		
Interest and dividends	\$ 359,285	\$ 408,376
Net appreciation (depreciation) in fair value of investments:		
Registered investment companies	4,117,285	(8,187,532)
Common/collective trusts	<u>98,987</u>	<u>119,833</u>
	<u>4,575,557</u>	<u>(7,659,323)</u>
Contributions:		
Employee	1,282,266	1,539,484
Employer	773,254	1,628,039
Rollover	<u>299,255</u>	<u>267,251</u>
	<u>2,354,775</u>	<u>3,434,774</u>
Total additions (deductions)	<u>6,930,332</u>	<u>(4,224,549)</u>
Deductions from net assets attributed to:		
Benefits paid to participants	1,688,275	617,979
Corrective distributions	4,309	-
Miscellaneous costs	<u>4,340</u>	<u>2,405</u>
	<u>1,696,924</u>	<u>620,384</u>
Net increase (decrease)	5,233,408	(4,844,933)
Net assets available for benefits:		
Beginning of year	<u>19,459,735</u>	<u>24,304,668</u>
End of year	<u>\$ 24,693,143</u>	<u>\$ 19,459,735</u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not covered under a collective bargaining agreement who have completed six months of service and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$16,500 and \$15,500 for 2009 and 2008, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 and \$5,000 for the years ended December 31, 2009 and 2008, respectively. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Modified-Cash Basis).

(e) Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(1) PLAN DESCRIPTION (CONTINUED)

(f) Employer's Contributions and Forfeitures

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$59,270 and \$27,989 for the years ended 2009 and 2008, respectively.

(g) Allocation of Earnings

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) Distribution of Benefits

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) Plan Termination

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 6 for a further discussion of fair value measurements.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements
December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Investment Valuation and Income Recognition (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

(c) Plan Administration

Administration expenses of the Plan are paid by the Company.

(d) Use of Estimates

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(f) New and Adopted Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) issued FASB Accounting Standards Codification (ASC) Topic 105, *Generally Accepted Accounting Principles*. This guidance establishes the FASB ASC as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with GAAP. ASC 105 is effective for financial statements issued for periods ending after September 15, 2009. The Plan adopted ASC 105 on December 31, 2009 and has updated its referencing for all accounting standards in these financial statements.

The Plan has adopted certain provisions of FASB ASC 855, *Subsequent Events*, which were issued in May 2009. This topic requires evaluation of subsequent events through the date that the financial statements are issued or are available to be issued. ASC 855 sets forth the period under which the reporting entity should evaluate the subsequent events to be recognized or disclosed, the circumstances under which the reporting entity should recognize the events or transactions that occur after the balance sheet date, and the disclosures that the reporting entity should make about the subsequent events.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) New and Adopted Accounting Pronouncements (Continued)

The Plan has adopted certain provisions of ASC 820, *Fair Value Measurements*, which were issued in April 2009. This issuance provides additional guidance for estimating fair value when the volume and level of activity for the asset or liability have significantly decreased in relation to normal market activity for the asset or liability, as well as guidance on identifying circumstances that indicate a transaction is not orderly. ASC 820 also requires annual and interim disclosure of the inputs and valuation techniques used to measure fair value and a discussion of changes in valuation techniques and related inputs, if any during the period, and definitions of each major category for equity and debt securities, as described in ASC 320. The Plan adopted the above-noted aspects of ASC 820 on December 31, 2009. Such adoption did not have a material impact on the Plan's financial statements.

In September 2009, the FASB issued Accounting Standards Update (ASU) No. 2009-12, *Fair Value Measurements and Disclosures: Investments in Certain Entities That Calculate Net Asset per Share (or Its Equivalent)*, which amended ASC Subtopic 820-10, *Fair Value Measurements and Disclosures — Overall*. This update applies to investments that do not have a readily determinable fair value and are held by an entity that is required to report investments assets at fair value. ASU 2009-12 permits, as a practical expedient, an entity holding investments in certain entities that calculate net asset value per share or its equivalent for which the fair value is not readily determinable, to measure the fair value of such investments on the basis of that net asset value per share or its equivalent without adjustment. The ASU also requires enhanced disclosures about the nature and risks of investments within its scope. Such disclosures include the nature of any restrictions on an investor's ability to redeem its investments at the measurement date, any unfunded commitments, and the investment strategies of the investee. The adoption of ASU 2009-12 did not have a material impact on the fair value determination and disclosure of applicable investments.

(g) Accounting Pronouncements Not Yet Adopted

In January 2010, the FASB issued ASU 2010-06, *Fair Value Measurement and Disclosures (Topic 820)-Improving Disclosure about Fair Value Measurements*, which provides amendments to FASB ASC Topic 820 that will provide more robust disclosures about the following:

- The different classes of assets and liabilities measured at fair value;
- The valuation techniques and inputs used;
- The transfers between Levels 1, 2, and 3; and
- The activity in Level 3 fair value measurements.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements
December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Accounting Pronouncements Not Yet Adopted (Continued)

Certain new disclosures and clarifications of existing disclosures are effective for reporting periods beginning after December 31, 2009. Disclosures about purchases, sales, issuances and settlements in the roll-forward of activities in Level 3 are effective for fiscal years beginning after December 15, 2010.

(h) Subsequent Events

Subsequent events have been evaluated through June 21, 2010, the issuance date of the financial statements, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2009.

(i) Reclassification

Certain reclassifications have been made to the 2008 amounts to conform with the 2009 presentation.

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the Trustee of the Plan, and therefore qualify as party-in-interest.

(4) TAX STATUS OF THE PLAN

The Internal Revenue Service advised on March 31, 2008 that the Plan, as amended, constitutes a qualified trust under Internal Revenue Code Sections 401(a) and 401(b), and is therefore exempt from federal income taxes under provisions of Section 501(a). The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Accordingly, no income taxes have been accrued in the accompanying financial statements.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Euro Pacific Growth Fund	\$ 3,095,965	\$ 2,398,095
Growth Fund of America	4,752,853	3,427,499
Pimco Real Return Bond Fund A	2,056,112	1,944,042
Prudential Stable Value Fund	3,737,427	3,522,249
Allianz NFJ Div Value A	4,426,642	3,330,795

(6) FAIR VALUE OF INVESTMENTS

The Plan adopted ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 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 between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(6) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of assets at December 31, 2009 and 2008 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>December 31, 2009</u>				
Registered investment companies	\$ 20,536,342	\$ -	\$ -	\$ 20,536,342
Common/collective trusts		3,744,902		3,744,902
Participant loans	-	419,374	-	419,374
Total investments, at fair value	<u>\$ 20,536,342</u>	<u>\$ 4,164,276</u>	<u>\$ -</u>	<u>\$ 24,700,618</u>
<u>December 31, 2008</u>				
Registered investment companies	\$ 15,721,352	\$ -	\$ -	\$ 15,721,352
Common/collective trusts		3,342,614		3,342,614
Participant loans	-	216,134	-	216,134
Total investments, at fair value	<u>\$ 15,721,352</u>	<u>\$ 3,558,748</u>	<u>\$ -</u>	<u>\$ 19,280,100</u>

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

The Plan's investment in the common/collective trust (CCT) represents the Plan's investment in the Stable Value Fund A collective trust (Fund A), administered by Wells Fargo Bank, N.A. Fund A is 100% invested in the Wells Fargo Stable Return Fund G (Fund G). Fund G invests in investment contracts and security backed contracts. An investment contract is a contract issued by a financial institution to provide a stated rate of return for a stated period of time. A security-backed contract has similar characteristics as a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee (wrapper) provided by a third party. Wrappers provide contract value payments for certain participant-initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There are several risks specific to investment contracts. One of the primary risks involved is credit risk of the contract issuer. Credit risk for security-backed contracts includes risks arising from the potential inability of the issuer to meet the terms of the contract wrapper and the potential default of the underlying fixed-income securities. Secondly, liquidity is limited because of the unique characteristics of the investment contracts and the absence of an actively traded secondary market. Interest rate risk is also present because rates may be fixed with these products.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(6) FAIR VALUE OF INVESTMENTS (CONTINUED)

The estimated fair value of the CCT is net asset value. The use of net asset value as fair value is deemed appropriate as the collective funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemption. As such, the investment in the CCT is classified within Level 2 of the fair value hierarchy.

As described in ASC 962, *Plan Accounting – Defined Contribution Pension Plans*, investment contracts held by defined-contribution plans are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution 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 Plan.

ASC 962 requires the statement of net assets available for benefits to present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is presented on a contract basis.

Although the Plan does not directly invest in fully benefit-responsive contracts, due to the CCT's underlying investment in Fund G, the contract value of the Plan's CCT also represents the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As such, the Plan applies the provision of the FSP in accounting for its investment in the CCT.

The yield earned by the CCT at December 31, 2009 and 2008 was 3.40% and 5.29%, respectively. The yield earned by the CCT with an adjustment to reflect the actual interest rate credited to participants at December 31, 2009 and 2008 was 3.32% and 4.10%, respectively. This represents the annualized earnings credited to participants in the CCT, divided by the fair value of all investments in the CCT at December 31, 2009 and 2008, respectively.

(7) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan Trustee as of and for the years ended December 31, 2009 and 2008:

- (a) Investments managed by the Trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental Schedule H, line 4i – schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule 1

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 (Modified-Cash Basis)

December 31, 2009

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
		Registered investment companies:		
*	Prudential Mutual Funds	Jennison 20/20 Focus Fund A	\$ 274,429	\$ 272,195
		Jennison Mid Cap Growth A	828,181	1,062,744
		American Balanced Fund	783,704	763,585
		Euro Pacific Growth Fund	3,167,124	3,095,965
		Pioneer Global High Yield	45,505	44,137
		Growth Fund of America	4,893,549	4,752,853
		Pimco Real Ret Bond Fund A	2,082,927	2,056,112
		Gold Sachs Mid Cap Val A	1,299,852	1,049,940
		Calvert Income Fund A	909,507	857,142
		Alli Bern Inter Val A	30,006	36,891
		Fid Adv Leverage Co Stk T	444,678	344,201
		Oppen Intl Grow A	19,243	17,964
		Victory Sm Co Opp Fund A	819,911	844,634
		Allianz NFJ Div Val A	622,304	4,426,642
		Fed Kauf Small Cap A	913,495	876,863
		Legg Mason Wa Gov Sec A	33,250	34,474
	Wells Fargo Bank Minnesota, N.A.	Common/collective trust (contract value):		
		Prudential Stable Value Fund 65	3,424,078	3,737,427
*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing between 2010 and 2014)		419,374
				<u>\$ 24,693,143</u>

See accompanying independent auditors' report

RUN DATE: 01/22/10
 CYCLE: 1003YED
 PLAN NBR: 006764

PLAN NAME: WHEELER MACHINERY CO. 401(K)

PLAN SPONSOR EIN: 870306419

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES FOR PLAN YEAR 2009

IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	COST	CURRENT VALUE
PRUDENTIAL MUTUAL FUNDS	GOLD SACHS MID CAP VAL A	1,299,852	1,049,940
PRUDENTIAL MUTUAL FUNDS	CALVERT INCOME FUND A	909,507	857,142
PRUDENTIAL MUTUAL FUNDS	JENNISON 20/20 FOCUS FD A	274,429	272,195
PRUDENTIAL MUTUAL FUNDS	ALLI BERN INTER VAL A	30,006	36,891
PRUDENTIAL MUTUAL FUNDS	AMERICAN BALANCED FUND	783,704	763,585
PRUDENTIAL MUTUAL FUNDS	FID ADV LEVERAG CO STK T	444,678	344,201
PRUDENTIAL MUTUAL FUNDS	OPPEN INTNL GROW A	19,243	17,964
PRUDENTIAL MUTUAL FUNDS	EURO PACIFIC GROWTH FUND	3,167,124	3,095,965
PRUDENTIAL MUTUAL FUNDS	PIONEER GLOBAL HIGH YIELD	45,505	44,137
PRUDENTIAL MUTUAL FUNDS	JENNISON MID CAP GROWTH A	825,181	1,062,744
PRUDENTIAL MUTUAL FUNDS	VICTORY SM COM OPP FD A	819,911	844,634
PRUDENTIAL MUTUAL FUNDS	GROWTH FUND OF AMERICA	4,893,549	4,752,853
PRUDENTIAL MUTUAL FUNDS	LEGG MASON WA GOV SEC A	33,250	34,474
PRUDENTIAL MUTUAL FUNDS	ALLIANZ NFJ DIV VALUE A	6,222,304	4,426,642
PRUDENTIAL MUTUAL FUNDS	FED KAUF SMALL CAP A	913,495	876,863
PRUDENTIAL MUTUAL FUNDS	PIMCO REAL RET BOND FD A	2,082,927	2,056,112
WELLS FARGO BANK MINNESOTA, N. A.	PRU STABLE VALUE FD 65	3,424,078	3,737,427
PARTICIPANT LOANS	5.25% - 10.25%	0	419,374

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

**Financial Statements and Supplemental Schedule
(Modified-Cash Basis)**

December 31, 2009 and 2008

(With Independent Auditors' Report Thereon)

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CARVER
FLOREK &
JAMES, CPA's

CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Brent R. Florek, CPA
Gordon H. James, CPA
Kerby L. Cate, CPA

INDEPENDENT AUDITORS' REPORT

The 401(k) Profit Sharing Plan and Trust Advisory Committee
Wheeler Machinery Co.

We were engaged to audit the accompanying statements of net assets available for benefits (modified-cash basis) of the Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust as of December 31, 2009 and 2008 and the related statements of changes in net assets available for benefits (modified-cash basis), and the supplemental schedule h, line 4i – schedule of assets (held at end of year) (modified-cash basis), for the years then ended. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by the Prudential Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets, executes investment transactions, and maintains records of Plan participants' account balances. The Plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note 2, the financial statements and supplemental schedule were prepared on a modified-cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under the Employee Retirement Income Security Act of 1974.

Carver Florek & James, CPA's

June 21, 2010

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

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

December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets:		
Investments at fair value:		
Registered investment companies	\$ 20,536,342	\$ 15,721,352
Common/collective trust	<u>3,744,902</u>	<u>3,342,614</u>
	24,281,244	19,063,966
Participant loans	<u>419,374</u>	<u>216,134</u>
Net assets available for benefits, at fair value	24,700,618	19,280,100
Adjustment from fair value to contract value for underlying fully benefit-responsive investment contracts (Note 2)	<u>(7,475)</u>	<u>179,635</u>
Net assets available for benefits	<u><u>\$ 24,693,143</u></u>	<u><u>\$ 19,459,735</u></u>

See accompanying notes to financial statements

**WHEELER MACHINERY CO.
401(k) PROFIT SHARING PLAN AND TRUST**

Statements of Changes in Net Assets Available for Benefits
(Modified-Cash Basis)

Years ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Additions (deductions) to net assets attributed to:		
Investment income (loss):		
Interest and dividends	\$ 359,285	\$ 408,376
Net appreciation (depreciation) in fair value of investments:		
Registered investment companies	4,117,285	(8,187,532)
Common/collective trusts	<u>98,987</u>	<u>119,833</u>
	<u>4,575,557</u>	<u>(7,659,323)</u>
Contributions:		
Employee	1,282,266	1,539,484
Employer	773,254	1,628,039
Rollover	<u>299,255</u>	<u>267,251</u>
	<u>2,354,775</u>	<u>3,434,774</u>
Total additions (deductions)	<u>6,930,332</u>	<u>(4,224,549)</u>
Deductions from net assets attributed to:		
Benefits paid to participants	1,688,275	617,979
Corrective distributions	4,309	-
Miscellaneous costs	<u>4,340</u>	<u>2,405</u>
	<u>1,696,924</u>	<u>620,384</u>
Net increase (decrease)	5,233,408	(4,844,933)
Net assets available for benefits:		
Beginning of year	<u>19,459,735</u>	<u>24,304,668</u>
End of year	<u>\$ 24,693,143</u>	<u>\$ 19,459,735</u>

See accompanying notes to financial statements

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(1) PLAN DESCRIPTION

The Wheeler Machinery Co. 401(k) Profit Sharing Plan and Trust (the Plan) is a deferred compensation plan for employees of Wheeler Machinery Co. (the Company). Significant provisions of the Plan, including elective deferral contribution, matching, eligibility, and vesting are described below. Participants should refer to the Plan document for a more complete description of the provisions of the Plan.

(a) General

The Plan is a defined contribution plan covering employees who are not covered under a collective bargaining agreement who have completed six months of service and are age 18 or older. Any participant who subsequently fails to perform a full year of service will be placed on inactive status. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

(b) Contributions

Employees may elect to defer up to 25 percent of their gross annual income (with a maximum of \$16,500 and \$15,500 for 2009 and 2008, respectively), through contribution into the Plan. Participants age 50 and over may contribute an additional \$5,500 and \$5,000 for the years ended December 31, 2009 and 2008, respectively. The Company matches 100 percent of employee contributions limited to 4 percent of each employee's qualifying income.

(c) Vesting

Participant contributions vest immediately. Company contributions and the earnings thereon are fully vested upon completion of five years of employment service, retirement, death, or disability. Prior to the fifth year, vesting in any Company contribution or earnings thereon is on a graduated basis and vest at the rate of 20 percent per year.

(d) Investment Options

Participants may direct contributions to any of the investment options as detailed in the accompanying Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Modified-Cash Basis).

(e) Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum of \$50,000 or 50 percent of their vested account balance, whichever is less. A participant may have no more than one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at the rate of prime plus 2 percent.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(1) PLAN DESCRIPTION (CONTINUED)

(f) Employer's Contributions and Forfeitures

Contributions are recorded in separate accounts for each employee. The nonvested portion of employer contributions, and earnings thereon, forfeited by employees are used to decrease required employer contributions in the following year. Forfeitures totaled \$59,270 and \$27,989 for the years ended 2009 and 2008, respectively.

(g) Allocation of Earnings

The net increase or decrease in the value of the Plan's assets attributable to interest, dividends, and changes in market value is allocated to the participants according to their percentage of total assets by fund.

(h) Distribution of Benefits

Benefits are distributed upon retirement, disability, death, or termination of employment. Participants may choose to have their vested account paid under one or more of the optional forms available under the Plan.

(i) Plan Termination

Although it has not expressed any intent to do so, the Company may terminate the Plan subject to provisions of ERISA. In the event the Plan is terminated, the interest of all affected participants will become fully vested and nonforfeitable. The Plan's assets shall be distributed to participants and beneficiaries according to their proportionate account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying financial statements have been prepared on the modified-cash basis of accounting. The modified-cash basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America under which asset additions and deletions are recognized based on cash receipts and disbursements and investments are adjusted to fair value.

(b) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value or its equivalent for which the fair value is not readily determinable. See Note 6 for a further discussion of fair value measurements.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements
December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Investment Valuation and Income Recognition (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

(c) Plan Administration

Administration expenses of the Plan are paid by the Company.

(d) Use of Estimates

The preparation of the financial statements in conformity with the modified-cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and disclosure of liabilities (contingent or otherwise) at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

(e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(f) New and Adopted Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) issued FASB Accounting Standards Codification (ASC) Topic 105, *Generally Accepted Accounting Principles*. This guidance establishes the FASB ASC as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with GAAP. ASC 105 is effective for financial statements issued for periods ending after September 15, 2009. The Plan adopted ASC 105 on December 31, 2009 and has updated its referencing for all accounting standards in these financial statements.

The Plan has adopted certain provisions of FASB ASC 855, *Subsequent Events*, which were issued in May 2009. This topic requires evaluation of subsequent events through the date that the financial statements are issued or are available to be issued. ASC 855 sets forth the period under which the reporting entity should evaluate the subsequent events to be recognized or disclosed, the circumstances under which the reporting entity should recognize the events or transactions that occur after the balance sheet date, and the disclosures that the reporting entity should make about the subsequent events.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) New and Adopted Accounting Pronouncements (Continued)

The Plan has adopted certain provisions of ASC 820, *Fair Value Measurements*, which were issued in April 2009. This issuance provides additional guidance for estimating fair value when the volume and level of activity for the asset or liability have significantly decreased in relation to normal market activity for the asset or liability, as well as guidance on identifying circumstances that indicate a transaction is not orderly. ASC 820 also requires annual and interim disclosure of the inputs and valuation techniques used to measure fair value and a discussion of changes in valuation techniques and related inputs, if any during the period, and definitions of each major category for equity and debt securities, as described in ASC 320. The Plan adopted the above-noted aspects of ASC 820 on December 31, 2009. Such adoption did not have a material impact on the Plan's financial statements.

In September 2009, the FASB issued Accounting Standards Update (ASU) No. 2009-12, *Fair Value Measurements and Disclosures: Investments in Certain Entities That Calculate Net Asset per Share (or Its Equivalent)*, which amended ASC Subtopic 820-10, *Fair Value Measurements and Disclosures — Overall*. This update applies to investments that do not have a readily determinable fair value and are held by an entity that is required to report investments assets at fair value. ASU 2009-12 permits, as a practical expedient, an entity holding investments in certain entities that calculate net asset value per share or its equivalent for which the fair value is not readily determinable, to measure the fair value of such investments on the basis of that net asset value per share or its equivalent without adjustment. The ASU also requires enhanced disclosures about the nature and risks of investments within its scope. Such disclosures include the nature of any restrictions on an investor's ability to redeem its investments at the measurement date, any unfunded commitments, and the investment strategies of the investee. The adoption of ASU 2009-12 did not have a material impact on the fair value determination and disclosure of applicable investments.

(g) Accounting Pronouncements Not Yet Adopted

In January 2010, the FASB issued ASU 2010-06, *Fair Value Measurement and Disclosures (Topic 820)-Improving Disclosure about Fair Value Measurements*, which provides amendments to FASB ASC Topic 820 that will provide more robust disclosures about the following:

- The different classes of assets and liabilities measured at fair value;
- The valuation techniques and inputs used;
- The transfers between Levels 1, 2, and 3; and
- The activity in Level 3 fair value measurements.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements
December 31, 2009 and 2008

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Accounting Pronouncements Not Yet Adopted (Continued)

Certain new disclosures and clarifications of existing disclosures are effective for reporting periods beginning after December 31, 2009. Disclosures about purchases, sales, issuances and settlements in the roll-forward of activities in Level 3 are effective for fiscal years beginning after December 15, 2010.

(h) Subsequent Events

Subsequent events have been evaluated through June 21, 2010, the issuance date of the financial statements, and there were no matters that materially affect the carrying amounts of the net assets available for benefits as of December 31, 2009.

(i) Reclassification

Certain reclassifications have been made to the 2008 amounts to conform with the 2009 presentation.

(3) RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Prudential Trust Company, the Trustee of the Plan, and therefore qualify as party-in-interest.

(4) TAX STATUS OF THE PLAN

The Internal Revenue Service advised on March 31, 2008 that the Plan, as amended, constitutes a qualified trust under Internal Revenue Code Sections 401(a) and 401(b), and is therefore exempt from federal income taxes under provisions of Section 501(a). The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Accordingly, no income taxes have been accrued in the accompanying financial statements.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(5) INVESTMENTS

The following investments represent five percent or more of the net assets available for benefits at December 31, 2009 and 2008:

	2009	2008
Euro Pacific Growth Fund	\$ 3,095,965	\$ 2,398,095
Growth Fund of America	4,752,853	3,427,499
Pimco Real Return Bond Fund A	2,056,112	1,944,042
Prudential Stable Value Fund	3,737,427	3,522,249
Allianz NFJ Div Value A	4,426,642	3,330,795

(6) FAIR VALUE OF INVESTMENTS

The Plan adopted ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 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 between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities;
- Level 2 Quoted prices for identical or similar assets or liabilities in markets that are not considered to be active or identical or similar financial instruments for which all significant inputs are observable, either directly or indirectly; and
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurements and unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. In periods of market inactivity, the observability of prices and inputs may be reduced for certain instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or from Level 2 to Level 3.

**WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST**

Notes to Financial Statements

December 31, 2009 and 2008

(6) FAIR VALUE OF INVESTMENTS (CONTINUED)

Fair value of assets at December 31, 2009 and 2008 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>December 31, 2009</u>				
Registered investment companies	\$ 20,536,342	\$ -	\$ -	\$ 20,536,342
Common/collective trusts		3,744,902		3,744,902
Participant loans	-	419,374	-	419,374
Total investments, at fair value	<u>\$ 20,536,342</u>	<u>\$ 4,164,276</u>	<u>\$ -</u>	<u>\$ 24,700,618</u>
<u>December 31, 2008</u>				
Registered investment companies	\$ 15,721,352	\$ -	\$ -	\$ 15,721,352
Common/collective trusts		3,342,614		3,342,614
Participant loans	-	216,134	-	216,134
Total investments, at fair value	<u>\$ 15,721,352</u>	<u>\$ 3,558,748</u>	<u>\$ -</u>	<u>\$ 19,280,100</u>

Investments in registered investment companies (mutual funds) traded on national securities exchanges are valued at quoted closing prices on the last business day of the year and are classified within Level 1 of the fair value hierarchy.

The Plan's investment in the common/collective trust (CCT) represents the Plan's investment in the Stable Value Fund A collective trust (Fund A), administered by Wells Fargo Bank, N.A. Fund A is 100% invested in the Wells Fargo Stable Return Fund G (Fund G). Fund G invests in investment contracts and security backed contracts. An investment contract is a contract issued by a financial institution to provide a stated rate of return for a stated period of time. A security-backed contract has similar characteristics as a traditional investment contract and is comprised of two parts: the first part is a fixed-income security or portfolio of fixed-income securities; the second part is a contract value guarantee (wrapper) provided by a third party. Wrappers provide contract value payments for certain participant-initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There are several risks specific to investment contracts. One of the primary risks involved is credit risk of the contract issuer. Credit risk for security-backed contracts includes risks arising from the potential inability of the issuer to meet the terms of the contract wrapper and the potential default of the underlying fixed-income securities. Secondly, liquidity is limited because of the unique characteristics of the investment contracts and the absence of an actively traded secondary market. Interest rate risk is also present because rates may be fixed with these products.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2009 and 2008

(6) FAIR VALUE OF INVESTMENTS (CONTINUED)

The estimated fair value of the CCT is net asset value. The use of net asset value as fair value is deemed appropriate as the collective funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemption. As such, the investment in the CCT is classified within Level 2 of the fair value hierarchy.

As described in ASC 962, *Plan Accounting – Defined Contribution Pension Plans*, investment contracts held by defined-contribution plans are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution 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 Plan.

ASC 962 requires the statement of net assets available for benefits to present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is presented on a contract basis.

Although the Plan does not directly invest in fully benefit-responsive contracts, due to the CCT's underlying investment in Fund G, the contract value of the Plan's CCT also represents the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As such, the Plan applies the provision of the FSP in accounting for its investment in the CCT.

The yield earned by the CCT at December 31, 2009 and 2008 was 3.40% and 5.29%, respectively. The yield earned by the CCT with an adjustment to reflect the actual interest rate credited to participants at December 31, 2009 and 2008 was 3.32% and 4.10%, respectively. This represents the annualized earnings credited to participants in the CCT, divided by the fair value of all investments in the CCT at December 31, 2009 and 2008, respectively.

(7) INFORMATION CERTIFIED BY PLAN TRUSTEE

The following data has been certified as complete and accurate by the Plan Trustee as of and for the years ended December 31, 2009 and 2008:

- (a) Investments managed by the Trustee included in the statements of net assets available for benefits (modified-cash basis) and the cost and market value information included in the accompanying supplemental Schedule H, line 4i – schedule of assets (held at end of year) (modified-cash basis);
- (b) Investment income included in the statements of changes in net assets available for benefits (modified-cash basis) consisting of net appreciation in fair value of investments, interest, and dividends.

WHEELER MACHINERY CO.
401(k) PROFIT-SHARING PLAN AND TRUST

Schedule 1

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 (Modified-Cash Basis)

December 31, 2009

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
		Registered investment companies:		
*	Prudential Mutual Funds	Jennison 20/20 Focus Fund A	\$ 274,429	\$ 272,195
		Jennison Mid Cap Growth A	828,181	1,062,744
		American Balanced Fund	783,704	763,585
		Euro Pacific Growth Fund	3,167,124	3,095,965
		Pioneer Global High Yield	45,505	44,137
		Growth Fund of America	4,893,549	4,752,853
		Pimco Real Ret Bond Fund A	2,082,927	2,056,112
		Gold Sachs Mid Cap Val A	1,299,852	1,049,940
		Calvert Income Fund A	909,507	857,142
		Alli Bern Inter Val A	30,006	36,891
		Fid Adv Leverage Co Stk T	444,678	344,201
		Oppen Intl Grow A	19,243	17,964
		Victory Sm Co Opp Fund A	819,911	844,634
		Allianz NFJ Div Val A	622,304	4,426,642
		Fed Kauf Small Cap A	913,495	876,863
		Legg Mason Wa Gov Sec A	33,250	34,474
	Wells Fargo Bank Minnesota, N.A.	Common/collective trust (contract value):		
		Prudential Stable Value Fund 65	3,424,078	3,737,427
*	Participant Loans	Participant loans (interest rates ranging from 5.25% to 10.25%, maturing between 2010 and 2014)		419,374
				<u>\$ 24,693,143</u>

See accompanying independent auditors' report