Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1993

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ALLIED UNIVERSAL CORPORATION

3901 NW 115TH AVENUE
MIAMI, FL 33178

2b Employer Identification Number (EIN) 59-0776285

2c Sponsor's telephone number 786-522-0200

2d Business code (see instructions) 325100

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.	09/24/2010	MICHAEL KOVEN
	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")

MR. ROBERT NAMOFF

3901 NW 115TH AVENUE
MIAMI, FL 33178

3b Administrator's EIN
59-0776285

3c Administrator's telephone number
786-522-0200

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	295
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**	259
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	4
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	263
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	263
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	183
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	17
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 2J 2F 2G 2K 3D 3H 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
ALLIED UNIVERSAL CORPORATION

D Employer Identification Number (EIN)
59-0776285

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

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	FL 2555	263	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
17289	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MARK NEIL LEVIN
1999 N UNIVERSITY DR STE
CORAL SPRINGS, FL 33071

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
15220			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
DAVID B SCHULMAN
1000 CORPORATE DR STE 700
FT LAUDERDALE, FL 33334

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2069			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	3863479

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	2457561
c	Additions: (1) Contributions deposited during the year	7c(1)	849526		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	82512		
	(4) Transferred from separate account	7c(4)	267815		
	(5) Other (specify below)	7c(5)	147006		
	▶ LN INT, LN PRIN, LOAN DEFAULT, LOAN				
	(6) Total additions			7c(6)	1346859
d	Total of balance and additions (add **b** and **c(6)**)			7d	3804420
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	211317		
	(2) Administration charge made by carrier	7e(2)	18366		
	(3) Transferred to separate account	7e(3)	497943		
	(4) Other (specify below)	7e(4)	144932		
	▶ LN DISTRIB				
	(5) Total deductions			7e(5)	872558
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	2931862

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIED UNIVERSAL CORPORATION

D Employer Identification Number (EIN)
59-0776285

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ 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

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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)

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
24 52 63 72 99	CONTRACT ADMINISTRATOR	37838	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

(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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SELECT DIVERSIFIED VALALLNCBRNSTN 01-0821120	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SEL SM CAP VALUE EQUITY SSGA 02-0769954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SEL STRAT BAL JPMORGAN/WESTERN 03-0532459	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
INTL EQUITY INDEX SSGA 04-0025081	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
PREMIER CORE BOND BABSON 04-3277549	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	63 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.
INT'L NEW DISCOVERY MFS 04-3379729	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
PREMIER SMALL CO OPPRTY OFI INST 04-3424705	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SELECT SM CAP GR W&R/WELLINGTON 04-3464205	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SELECT MID CAP GR II T.ROWE PRICE 04-3512596	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SELECT LARGE CAP VALUE DAVIS 04-3513019	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	63 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.
LEVERAGED CO STCKFIDELITY ADVISOR 04-3533877	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
SEL BLUE CHIP GROWTH T.ROWE PRICE 04-3556992	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	63 72 99	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.
SMALL- & MID- CAP VALUE OFI 13-6918877	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
PREMIER GLOBAL OFI 51-0529334	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	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.
PREMIER CAPITAL APPRECIATION OFI 51-0529336	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	63 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.
MID CAP VALUE PERKINS 84-1458637	BASIS POINTS * PLAN ASSETS

(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:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ALLIED UNIVERSAL CORPORATION

D Employer Identification Number (EIN)
59-0776285

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-B1 SEL STRAT BAL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-241	P	509165

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-C4 SMALL- & MID- CAP VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-285	P	116872

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-E PREMIER CORE BOND

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-041	P	313408

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GB SEL SM CAP VAL EQ

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-393	P	1672

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GJ DOW JONES TRGT 2015

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-450	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-J SELECT LARGE CAP VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-045	P	209821

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KG INT'L EQUITY INDEX

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-466	P	12787

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KJ DOW JONES TRGT 2035			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-444	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	690
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-MK SEL DVRSFD VAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-335	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	236960
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-N5 PREMIER MAIN STREET			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	547657
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NC PREMIER CAPITAL APPRECIATION			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-078	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	70339
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ND PREMIER GLOBAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	203243
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NM PREMIER SMALL CO OPPRTY			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-083	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	168042
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RJ DOW JONES TRGT 2045			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-462	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3202
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SC SELECT SM CAP GR			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-105	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27207
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SI MID CAP VALUE			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 90-0342299-023	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33617
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VI LEVERAGED CO STCK			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-363	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	129836

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W1 SEL BLUE CHIP GROWTH

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 520031

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W9 SELECT MID CAP GR II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-121	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 290161

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WR INT'L NEW DISCOVERY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-231	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 468768

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

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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 01/01/2009 and ending 12/31/2009

A Name of plan
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIED UNIVERSAL CORPORATION

D Employer Identification Number (EIN)
59-0776285

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	244613	311859
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2963480	3863479
(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)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2457561	2931862
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(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	5665654	7107200
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5665654	7107200

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)	344253	
	(B) Participants	2a(1)(B)	505273	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		849526
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)	22857	
	(F) Other	2b(1)(F)	82512	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		105369
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		961279
(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)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1916174
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	436790	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		436790
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	6599	
(3) Investment advisory and management fees	2i(3)	31239	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		37838
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		474628
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1441546
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: DAZKAL BOLTON LLP **(2)** EIN: 65-0406502

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		600000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLA

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIED UNIVERSAL CORPORATION

D Employer Identification Number (EIN)
59-0776285

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): 04-1590850

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** 30

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ALLIED UNIVERSAL CORPORATION
401(K) RETIREMENT PLAN AND TRUST

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008



DaszkalBolton LLP

CERTIFIED PUBLIC ACCOUNTANTS

TABLE OF CONTENTS

Independent Auditors' Report 1

Financial Statements:

Statements of Net Assets Available for Plan Benefits 2

Statement of Changes in Net Assets Available for Plan Benefits 3

Notes to Financial Statements ..... 4 – 13

Supplemental Schedule*:

Schedule H, Line 4i – Schedules of Assets (Held at End of Year) 14

***** Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

DaszkalBolton LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Trustees of
Allied Universal Corporation 401(k) Retirement Plan and Trust
Miami, Florida

We were engaged to audit the accompanying statement of net assets available for benefits of Allied Universal Corporation 401(k) Retirement Plan and Trust (the "Plan") as of December 31, 2009 and the related statement of changes in net assets available for benefits for the year then ended and the supplemental schedule of Schedule H, Line 41— Schedule of Assets (Held At End of Year). These financial statements and supplemental schedule are the responsibility of the Plan's management. Other auditors were engaged to audit the financial statements of the Plan for the year ended December 31, 2008, whose report dated August 17, 2009, disclaimed an opinion on the 2008 financial statements for the same reasons described in the following paragraph.

As permitted by the 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 3 which was certified by Mass Mutual Life Insurance Company, the custodian 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 custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the custodian as of and for the year ended December 31, 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

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

Daszkal Bolton LLP

Boca Raton, Florida
September 23, 2010

ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

	2009	2008
Assets:		
Investments - at fair value:		
Mutual funds	$ 3,863,479	$ 2,963,480
Guaranteed investment contract	3,076,901	2,353,214
Participant loans	311,859	244,613
Total investments	7,252,239	5,561,307
Receivables:		
Participant contribution	15,283	18,999
Employer contribution	9,040	8,697
Total receivables	24,323	27,696
Net assets available for benefits at fair value	7,276,562	5,589,003
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(145,039)	104,348
Net assets available for benefits	$ 7,131,523	$ 5,693,351

See accompanying notes to financial statements.

ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVIALABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

Additions to Net Assets Attributable to:	
Investment income:	
Interest income	$ 105,369
Net appreciation in fair value of investments	961,279
Total investment income	1,066,648
Contributions:	
Participants	501,557
Employer	344,596
Total contributions	846,153
Deductions from Net Assets Attributable to:	
Benefits paid to participants	(436,790)
Administrative expenses	(37,839)
Total deductions	(474,629)
Net increase in net assets	1,438,172
Net assets available for plan benefits, beginning of year	5,693,351
Net assets available for plan benefits, end of year	$ 7,131,523

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of Allied Universal Corporation 401(k) Retirement Plan and Trust ("Plan") provides only general information. A more complete description of the Plan and its provisions are available from Allied Universal Corporation (the "Company") and the Plan document.

General
The Plan is a defined contribution plan covering all full-time employees of the Company and affiliates. The Plan was adopted effective January 1, 1993. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 as amended ("ERISA").

The Company has amended the Plan, effective January 1, 2008. The matching provision of the plan was replaced with a "Safe Harbor Matching Provision".

Eligibility
Employees are eligible to enter the Plan upon completion of (1) year of service and on attaining the age of 21.

Contributions
Each year, participants may contribute pretax compensation up to the maximum allowed by the Internal Revenue Service ($16,500 for 2009). Participants who have attained age 50 before the end of the plan year are eligible to make catch up contributions ($5,500 for 2009). Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

Effective January 1, 2008, under the "Safe Harbor" rules the Company will, in addition to the participant salary deferrals and Plan earnings, contribute at a minimum the required "Safe Harbor" matching contribution. For the Plan year 2009, the Company contributed a matching contribution equal to 100% of participant salary deferrals that did not exceed 5% of participant compensation. This safe harbor contribution is fully vested.

Participants Accounts
Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and the Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. Forfeited .balances of terminated participants' non-vested accounts may be used to pay the Plan's administrative costs or reduce future Company contributions. A participant's benefit is the amount that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions, rollovers, and Safe Harbor contributions plus actual earnings thereon. Vesting in the Company's other discretionary contributions plus actual earnings thereon are based on years of credited service at the following rates:

Years of Service	Vesting Percentages
Less than 2	0%
>2 but <3	20%
>3 but <4	40%
>4 but <5	60%
>5 but <6	80%
Greater than 6	100%

NOTE 1 – DESCRIPTION OF PLAN, CONTINUED

A participant is 100% percent vested after six years of credited service, if while employed, attains the age sixty-five (65) or higher, dies or becomes disabled.

Investments
Upon enrollment in the Plan, a participant may direct employee contributions to mutual funds and an insurance investment contract managed by Mass Mutual Life Insurance Company "Mass Mutual". Participants have online access to their accounts and may change their investment options daily.

Participants Loans
Participants may borrow a minimum loan amount of $1,000 up to a maximum loan amount of the lesser of $50,000 or 50% of the participant's vested account balance. The term of the loan must not exceed five (5) years, except for a home loan for which the term is determined by the Plan Administrator in a non-discriminatory manner.

The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest as determined by the Plan administrator. All loans must have a definite repayment period for the loan to be amortized on a level basis over a reasonable period of time. Principal and interest are paid through payroll deductions.

Forfeited Accounts
Forfeited balances of terminated participant's non-vested accounts may be used to pay the Plan's administrative expenses or reduce employer contributions. In 2009 and 2008, forfeitures totaled $4,886 and $4,312.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attributed 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. The statement of net assets available for benefits presents 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 prepared on a contract value basis.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the exdividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Investment Valuation and Income Recognition
Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Mutual funds are valued at quoted market prices which represent the net value of shares held by the Plan at year-end.

Fully benefit-responsive investment contracts are stated at fair value with an adjustment to contract value. Purchases and sales of securities are recorded on a trade-date basis.

Participants loans are valued at cost which approximates fair value.

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year

Plan Expenses
Mutual fund transaction costs and certain other investment costs are charged to the Plan and allocated among the participants based on their respective account value to total Plan assets and are presented as investment expenses in the accompanying financial statements. The plan sponsor has elected for the Plan to pay substantially all administrative expenses related to the Plan, audit fees incurred by the Plan are paid by the plan sponsor.

Payment of Benefits
Benefits are recorded when paid.

Date of Management's Review
Subsequent events were evaluated through September 23, 2010, which is the date the financial statements were available to be issued.

New Accounting Pronouncements
In April 2009, the FASB issued an accounting standard on determining fair value when the volume and level of activity for an asset or liability have significantly decreased and identifying transactions that are not orderly. The standard emphasizes that even if there has been a significant decrease in the volume and level of activity, the objective of a fair value measurement remains the same. The standard provides a number of factors to consider when evaluating whether there has been a significant decrease in the volume and level of activity for an asset or liability in relation to normal market activity. In addition, when transactions or quoted prices are not considered orderly, adjustments to those prices based on the weight of available information may be needed to determine the appropriate fair value. The standard also requires increased disclosures. The standard is effective for interim and annual reporting periods ending after June 15, 2009. The adoption of this standard did not have a material impact on the financial statements.

In September 2009, the FASB issued an accounting standard which permits, as a practical expedient, a reporting entity to measure the fair value of an investment on the basis of the net asset value per share of the investment under the condition that the measurement is calculated in accordance with established fair value measurement principles provided in the FASB ASC. The standard provides factors to consider when determining fair value on the basis of net asset value per share such as restrictions on the Plan's ability to redeem the investment and the measurement date of the investee. The standard also requires increased disclosures. The standard is effective for interim and annual reporting periods ending after December 15, 2009. The adoption of this standard did not have a material impact on the financial statements. The Plan does not have any investments with unfunded commitments or with any redemption restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

In June 2009, the Financial Accounting Standards Board ("FASB") established the FASB Accounting Standards Codification™ as the single source of authoritative U.S. GAAP. While this codification does not change U.S. GAAP, it changes the way the company refers to U.S. GAAP in the financial statements and notes. This standard is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The adoption of this standard did not have a material impact on the financial statements. References to authoritative accounting literature contained in these financial statements are made in accordance with the ASC.

Effect of Newly Issued but Not Yet Effective Accounting Standards
In January 2010, the FASB issued an accounting standard on fair value measurement disclosures. The standard requires additional disclosure of fair value activity including significant transfers in and out of Levels 1 and 2 of the fair value hierarchy and separate presentation of items included in the reconciliation of Level 3 fair value measurements. The standard also provides guidelines in determining the appropriate level of disaggregation of assets and liabilities in fair value disclosures. Additionally, the standard requires disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements that fall in either Level 2 or Level 3 of the fair value hierarchy. The standard is effective for interim and annual reporting periods beginning after December 15, 2009, with the exception of disclosure requirements related to the reconciliation of Level 3 fair value measurements, which is effective for fiscal years beginning after December 15, 2010. Plan management does not expect the adoption to have a material effect on the Plan's financial statements.

NOTE 3 – INFORMATION CERTIFIED BY CUSTODIAN

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Mass Mutual Life Insurance Company, except for comparing, such information certified by the custodian to information in the Plan's financial statements and supplemental schedule of assets held for investment purposes at the end of the year:

During 2009, net realized and unrealized appreciation in fair value of investments as determined by quoted market price as follows:

Interest on participant loans	$	22,857
Interest on guaranteed interest contract		82,512
Net appreciation in fair value of investments		961,279
	$	1,066,648

NOTE 3 – INFORMATION CERTIFIED BY CUSTODIAN, CONTINUED

The individual investments that represent five percent (5%) or more of the Plan's net assets as December 31, 2009 and 2008 is as follows:

	2009	2008
Guaranteed Interest Contracts (at contract value)	$ 3,076,901	$ 2,457,564
Premium Main Street (OFI Inst)	547,657	512,536
Sel Blue Chip Growth (TRP)	520,031	378,603
Sel Strategic Bal (Llrbrog/Western)	509,165	387,035
International New Discovery (MFS)	468,768	296,145
Premium Core Bond (Babson)	*	297,572

* Investment balance was less than 5% at December 31, 2009.

NOTE 4 – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The plan has a benefit-responsive investment contract with Mass Mutual Life Insurance Company. Mass Mutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the plan by Mass Mutual. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

As described in Summary of Accounting Policies Basis of Accounting, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2009 and 2008 was $3,076,901 and $2,353,214, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3 percent. Such interest rates are reviewed semi annually for resetting.

Certain events related to the participant may limit the ability of the Plan to transact at Contract Value. Such events include but may not be limited to the following: (1) temporary absence; (2) change in position or other occurrence qualifying as a temporary break in service under the Plan; (3) transfer or other change of position resulting in employment by an entity controlling, controlled by, or under other common control with the employer; or (4) cessation of an employment relationship resulting from a reorganization, merger, layoff or the sale of discontinuance of all or any part of the .Plan sponsor's business.

Certain events related to the plan sponsor limit the ability of the plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan (2) changes to the plan's prohibition on competing investment options (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal incomes taxes or any required prohibited transaction exemption under ERISA.

NOTE 4 – INVESTMENT CONTRACT WITH INSURANCE COMPANY, CONTINUED

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

	2009	2008
Average Yields:		
Based on atual earnings	3.04%	3.45%
Based on interest rate credited to participants	3.04%	3.45%

The plan administrator does not believe that any events which would limit the plan's ability to transact at Contract Value with participants are probable of occurring.

NOTE 5 – FAIR VALUE MEASUREMENTS

On January 1, 2008, the Plan adopted ASC 820 (formerly FASB Statement No. 157, Fair Value Measurements), and subsequently adopted certain related Accounting Standards. The impact of adoption of these standards was not material to the Plan's net assets or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

There are three (3) levels of the fair value hierarchy under ASC 820, are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

NOTE 5 – FAIR VALUE MEASUREMENTS, CONTINUED

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

			Fair Value Measurements Using:	
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
Guaranteed Investment Contract	$	3,076,901	$ -	$ 3,076,901
Mutual Funds:				
Growth Fund		1,075,780	1,075,780	-
Balanced Fund		1,386,909	1,386,909	-
International Fund		672,011	672,011	-
Value Fund		728,779	728,779	-
Participant Loans		311,859	-	311,859
	$	7,252,239	$ 3,863,479	$ 3,388,760

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

			Fair Value Measurements Using:	
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
Guaranteed Investment Contract	$	2,353,214	$ -	$ 2,353,214
Mutual Funds:				
Growth Fund		675,847	675,847	-
Balanced Fund		1,441,483	1,441,483	-
International Fund		434,922	434,922	-
Value Fund		411,228	411,228	-
Participant Loans		244,613	-	244,613
	$	5,561,307	$ 2,963,480	$ 2,597,827

NOTE 5 – FAIR VALUE MEASUREMENTS, CONTINUED

Following is a description of the valuation methodologies used for assets measured at fair value:

Guaranteed Investment Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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

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

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

The following table sets for a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009:

	Level 3 Assets Year Ended December 31, 2009	
	Guaranteed Investment Contract	Participant Loans
Balance at beginning of year	$ 2,353,213	$ 244,613
Unrealized gains relating to instruments held at the reporting date	249,387	-
Purchases, sales, issuances and settlements (net)	474,301	67,246
Balance at end of year	$ 3,076,901	$ 311,859

NOTE 6 – RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of various mutual funds managed by Mass Mutual Life Insurance Company ("Mass Mutual"). Mass Mutual is the trustee as defined by the plan; therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for the investment management services amounted to $37,838 for the year ended December 31, 2009.

Certain participants of the Plan have outstanding loans with the Plan as of December 31, 2009 and 2008. These loans are considered party-in-interest transactions according to the Department of Labor guidelines. Total outstanding loans as of December 31, 2009 and 2008 were $311,859 and $244,613, respectively.

NOTE 7 – INCOME TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated May 11, 2009, stating that the Plan is qualified under section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the Internal Revenue Service, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

In 2009, the Plan adopted the provisions of ASC 740-10, Accounting for Income Taxes. The Plan records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. As of December 31, 2009, the Plan has no liabilities for uncertain tax positions. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and has no income subject to unrelated business income tax.

NOTE 8 – RISKS AND UNCERTAINTIES

The Plan has investments that are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits. The Plan, through its investment advisor, monitors the Plan's investments and the risks associated therewith on a regular basis, which the Plan believes minimizes these risks.

NOTE 9 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company reserves the right to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. If the Plan were terminated, participants would remain 100% vested in their own contributions, the Company contributions and their related earnings, and the new assets would be distributed.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2009	2008
Net assets available for benefits per the financial statements	$ 7,131,523	$ 5,693,351
Participant contributions receivable	(24,323)	(27,696)
Net assets available for benefits per Schedule H of Form 5500	$ 7,107,200	$ 5,665,655

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500, CONTINUED

The following is a reconciliation of participants' contributions per the financial statements to the Form 5500 at December 31, 2009:

Contributions received from participants per the financial statements	$	501,557
Contributions receivable from participants in current year		(15,283)
Contributions receivable from participants in prior year		18,999
Contributions received from participants per the Form 5500	$	505,273

The following is a reconciliation of employer contributions per the financial statements to the Form 5500 at December 31, 2009:

Contributions received from employer per the financial statements	$	344,596
Contributions receivable from employer in current year		(9,040)
Contributions receivable from employer in prior year		8,697
Contributions received from employer per the Form 5500	$	344,253

NOTE 11 – SUBSEQUENT EVENTS

On January 1, 2010, the Plan was restated to comply with the Economic Growth and Tax Relief Reconciliation Act of 2007 (EGTRRA).

SUPPLEMENTAL SCHEDULE

ALLIED UNIVERSAL CORPORATION 401(K) RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

Plan Sponsor's EIN
Plan No: 001

(a) Party-in-Interest	(b) Identity of Issue, Borrowers, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value	
*	Massachusetts Mutual Life Insurance Company	Guaranteed Interest Contract	**	$ 3,076,901	***
*	Premium Main Street Fund (OFI INST)	Mutual Fund	**	547,657	
*	Sel Blue Chip Growth Fund	Mutual Fund	**	520,031	
*	Sel Strategic Balance (Western) LLRBROG	Mutual Fund	**	509,165	
*	International New Discovery (MFS)	Mutual Fund	**	468,768	
*	Premium Core Bond (Babson)	Mutual Fund	**	313,408	
*	Sel Cap Growth II (TPR)	Mutual Fund	**	290,161	
*	Sel Diversified Value (Bernstein)	Mutual Fund	**	236,960	
*	Sel Large Cap (Davis)	Mutual Fund	**	209,821	
*	Premium Global (OFI INST)	Mutual Fund	**	203,243	
*	Premium Small Cap (OFI INST)	Mutual Fund	**	168,042	
*	Levd Co Stk (Fidelity)	Mutual Fund	**	129,836	
*	Small and Mid-Cap Value (OFI)	Mutual Fund	**	116,872	
*	Premium Cap Appreciation (OFI)	Mutual Fund	**	70,339	
*	Mid Cap Value (Perkins)	Mutual Fund	**	33,617	
*	Sel Small Cap Growth Equity (W&R. WIIngtn)	Mutual Fund	**	27,207	
*	International Equity Index (SSGA)	Mutual Fund	**	12,787	
*	Dow Jones Target 2045 (SSGA)	Mutual Fund	**	3,202	
*	Sel Small Cap Value Equity (SSGA)	Mutual Fund	**	1,672	
*	Dow Jones Target 2035 (SSGA)	Mutual Fund	**	691	
*	Participant Loans	Interest ranging from 5% to 11%		311,859	
				$ 7,252,239	

* Represents party-in-interest
** Cost information not required for participant directed investments
*** Included at fair value

Certified as complete and accurate by Plan Trustee.

A Name of Plan	B Three-digit plan Number
Allied Universal Corporation 401(k) Retirement Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Allied Universal Corporation	**590776285**

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	2,931,847	2,931,847
*	MassMutual	Holding Account (GIA)	15	15
*	MassMutual	SIA-B1	462,813	509,165
*	MassMutual	SIA-C4	118,593	116,872
*	MassMutual	SIA-E	266,330	313,408
*	MassMutual	SIA-GB	1,502	1,672
*	MassMutual	SIA-GJ	0	0
*	MassMutual	SIA-J	196,914	209,821
*	MassMutual	SIA-KG	12,283	12,787
*	MassMutual	SIA-KJ	628	690
*	MassMutual	SIA-MK	289,568	236,960
*	MassMutual	SIA-N5	520,137	547,657
*	MassMutual	SIA-NC	73,275	70,339
*	MassMutual	SIA-ND	187,868	203,243
*	MassMutual	SIA-NM	154,618	168,042
*	MassMutual	SIA-RJ	2,788	3,202
*	MassMutual	SIA-SC	25,684	27,207
*	MassMutual	SIA-SI	31,954	33,617
*	MassMutual	SIA-VI	128,507	129,836
*	MassMutual	SIA-W1	497,767	520,031
*	MassMutual	SIA-W9	269,673	290,161
*	MassMutual	SIA-WR	441,217	468,768
	Participant Loans	5.250000 - 10.250000	0	311,859

A Name of Plan	B Three-digit plan Number
Allied Universal Corporation 401(k) Retirement Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Allied Universal Corporation	**590776285**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Massachusetts Mutual Life Insurance Company	041590850		Fidelity Advisor received estimated Other Fees of 31 basis points * plan assets with respect to Leveraged Co Stck(Fidelity Advisor) (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850		Janus received estimated Other Fees of 29 basis points * plan assets with respect to Mid Cap Value (Perkins) (SIA-SI).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Premier Small Co Opprty (OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Small- & Mid- Cap Value (OFI) separate account (SIA-C4).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Dow Jones Target 2015 (SSGA) separate account (SIA-GJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Dow Jones Target 2025 (SSGA) separate account (SIA-IJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Dow Jones Target 2035 (SSGA) separate account (SIA-KJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Dow Jones Target 2045 (SSGA) separate account (SIA-RJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Dow Jones Target Today (SSGA) separate account (SIA-EJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Intl Equity Index (SSGA) separate account (SIA-KG).
Massachusetts Mutual Life Insurance	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees

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Company		received by MassMutual with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Mid Cap Value (Perkins) separate account (SIA-SI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Capital Appreciation (OFI) separate account (SIA-NC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Core Bond (Babson) separate account (SIA-E).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Global (OFI) separate account (SIA-ND).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Main Street (OFI Inst) separate account (SIA-N5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Small Co Opprty (OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-W1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-GB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Strat Bal (JPMorgan/Western) separate account (SIA-B1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Diversified Val(AllncBrnstn) separate account (SIA-MK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Large Cap Value (Davis) separate account (SIA-J).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Mid Cap Gr II (T.Rowe Price) separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate account (SIA-SC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Small- & Mid- Cap Value (OFI) separate account (SIA-C4).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 1 basis points * plan assets with respect to the mutual fund underlying the Premier Global (OFI) separate account (SIA-ND).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 12 basis points * plan assets with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate account (SIA-SC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 13 basis points * plan assets with respect to the mutual fund underlying the Sel Strat Bal (JPMorgan/Western) separate account (SIA-B1).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 14 basis points * plan assets with respect to the mutual fund underlying the Premier Small Co Opprty (OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 2 basis points * plan assets with respect to the mutual fund underlying the Premier Capital Appreciation (OFI) separate account (SIA-NC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 32 basis points * plan assets with respect to the mutual fund underlying the Select Mid Cap Gr II (T.Rowe Price) separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 41 basis points * plan assets with respect to the mutual fund underlying the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-W1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 5 basis points * plan assets with respect to the mutual fund underlying the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-GB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 6 basis points * plan assets with respect to the mutual fund underlying the Select Diversified Val(AllncBrnstn) separate account (SIA-MK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 8 basis points * plan assets with respect to the mutual fund underlying the Select Large Cap Value (Davis) separate account (SIA-J).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of 9 basis points * plan assets with respect to the mutual fund underlying the Premier Core Bond (Babson) separate account (SIA-E).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 10 basis points * plan assets with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Dow Jones Target 2015 (SSGA) separate account (SIA-GJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Dow Jones Target 2025 (SSGA) separate account (SIA-IJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Dow Jones Target 2035 (SSGA) separate account (SIA-KJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Dow Jones Target 2045 (SSGA) separate account (SIA-RJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Dow Jones Target Today (SSGA) separate account (SIA-EJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 15 basis points * plan assets with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 24 basis points * plan assets with respect to the mutual fund underlying the Small- & Mid- Cap Value (OFI) separate account (SIA-C4).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 25 basis points * plan assets with respect to the mutual fund underlying the Mid Cap Value (Perkins) separate account (SIA-SI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub TA Fees of 50 basis points * plan assets with respect to the mutual fund underlying the Intl Equity Index (SSGA) separate account (SIA-KG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of 14 basis points * plan assets with respect to the mutual fund underlying the Small- & Mid- Cap Value (OFI) separate account

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Massachusetts Mutual Life Insurance Company	041590850	(SIA-C4). MFS Investment Management received estimated Other Fees of 22 basis points * plan assets with respect to Int'l New Discovery (MFS) (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	Oppenheimer received estimated Other Fees of 29 basis points * plan assets with respect to Small- & Mid- Cap Value (OFI) (SIA-C4).

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