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
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/15/1976

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
PENTEL OF AMERICA, LTD.

2715 COLUMBIA STREET
TORRANCE, CA 90503-3803

2b Employer Identification Number (EIN) 36-2611569

2c Sponsor's telephone number 310-320-3831

2d Business code (see instructions) 339900

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.	09/29/2010	SUZANNE M. HARRISON
	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")
PENTEL OF AMERICA, LTD.

2715 COLUMBIA STREET
TORRANCE, CA 90503-3803

3b Administrator's EIN
36-2611569

3c Administrator's telephone number
310-320-3831

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**	173
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**	107
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	48
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	155
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	155
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	127
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

(1)	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)		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
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
PENTEL OF AMERICA, LTD.

D Employer Identification Number (EIN)
36-2611569

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

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY USA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	79998	125	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
8281	9199

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
WELLS FARGO ADVISORS, LLC
501 DEEP VALLEY DRIVE, SUITE 400
ROLLING HILLS ESTATES, CA 90274

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
-1425			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ACTUARIAL BENEFITS CORP.
2790 SKYPARK DR., SUITE 300
TORRANCE, CA 90505

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	9199	TPA FEES PAID & TPA COMPENSATON	5

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

FINANCIAL NETWORK INSURANE SERVICES
25500 HAWTHORNE BLVD., SUITE 1140
TORRANCE, CA 90505

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
9706			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	

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	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	7621465

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PENTEL OF AMERICA, LTD.

D Employer Identification Number (EIN)
36-2611569

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)

JOHN HANCOCK LIFE INS. CO. USA

P. O. BOX 600
BUFFALO, NY 14201-0600

01-0233346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	456	Yes [ ] No [X]	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 ☐

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PENTEL OF AMERICA, LTD.

D Employer Identification Number (EIN)
36-2611569

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: LIFECYCLE RETIREMENT

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2010

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	72701

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYLCE 2015

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	107737

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2020

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	158263

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYLE 2025

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	207066

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2030

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	99890

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYLCE 2035

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

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)
01-0233346-000	P	97618

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYLE 2040			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14833
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2045			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2501
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	54431
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONS GUAR INCOME FOR LIFE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23823
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	81149
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MOD GUAR INCOME FOR LIFE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25953
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	206681
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BAL GUAR INCOME FOR LIFE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28662
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	187676
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH GUAR INCOME FOR LI			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	256207

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE AGGRESSIVE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	73230
a Name of MTIA, CCT, PSA, or 103-12 IE: SPECTRUM INC. FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9164
a Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL BOND FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	60197
a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL RETURN FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	627673
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AM BAL FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1154531
a Name of MTIA, CCT, PSA, or 103-12 IE: NEW YORK VENTURE FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	244462
a Name of MTIA, CCT, PSA, or 103-12 IE: DISCOVERY FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	34020
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERCIAN FUNDS GROWTH FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	966919
a Name of MTIA, CCT, PSA, or 103-12 IE: RIVERSOURCE MID CAP VALUE FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	39610
a Name of MTIA, CCT, PSA, or 103-12 IE: VALUE & RESTRUCTURING FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	265917

a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49181
a Name of MTIA, CCT, PSA, or 103-12 IE: VISTA FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	53470
a Name of MTIA, CCT, PSA, or 103-12 IE: ENERGY FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	73230
a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKET FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	138427
a Name of MTIA, CCT, PSA, or 103-12 IE: REAL ESTATE EQUITY FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL OPPS FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: MONEY FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1519033
a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	168155
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	183300
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND VS			
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	52066

a Name of MTIA, CCT, PSA, or 103-12 IE: RESTRUCTURING FUND VS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15461

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND VS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90780

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 138608

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL OPPS FUND VS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38840

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PENTEL OF AMERICA, LTD.

D Employer Identification Number (EIN)
36-2611569

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	15080	5384
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	154833	122924
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6966287	7621465
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(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)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7136200	7749773
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	7136200	7749773

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)	133336	
(B) Participants	2a(1)(B)	458068	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		591404
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)	9357	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9357
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1316857
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1917618
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1296401	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1296401
f Corrective distributions (see instructions)	2f		3722
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	456	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3466	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3922
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1304045
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		613573
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: KAKIMOTO & NAGASHIMA LLP (2) EIN: 56-2404069

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PENTEL OF AMERICA, LTD.

D Employer Identification Number (EIN)
36-2611569

Part I Distributions

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

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

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

EIN(s): 01-0233346

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Financial Statements

December 31, 2009 and 2008

(With Auditors' Report Thereon)

Kakimoto Nagashima LLP
Certified Public Accountants
Consultants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Pentel of America, Ltd. Shared Savings Plan
Torrance, California

We were engaged to audit the accompanying statements of net assets available for plan benefits of the Pentel of America, Ltd. Shared Savings Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for plan benefits for the years then ended, and the supplemental schedules of assets held at end of year and acquired and disposed of within year. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan 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 John Hancock Life Insurance Company and Union Bank of California, N.A., the custodian and trustee, respectively, of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that John Hancock Life Insurance Company held the Plan's investment assets and executed investment transactions from May 28, 2008 to December 31, 2009, and that Union Bank of California, N.A. held the Plan's investment assets and executed investment transactions for the period January 1, 2008 to May 23, 2008. The plan administrator has obtained certifications from the custodian and trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the custodian and trustee is complete and accurate.

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

Kakimoto & Nagashima LLP

August 6, 2010

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PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Statements of Net Assets Available For Plan Benefits

December 31, 2009 and 2008

ASSETS

	2009	2008
Investments, at fair value (notes 3 and 6):		
Pooled separate accounts	$ 7,286,819	6,896,399
Guaranteed investment accounts	334,646	69,888
	7,621,465	6,966,287
Loans to participants	122,924	154,833
Total investments	7,744,389	7,121,120
Noninterest-bearing cash	5,384	15,080
Receivables (note 7):		
Participant contributions	11,932	16,010
Employer contributions	3,280	10,928
Total receivables	15,212	26,938
Total assets	7,764,985	7,163,138

LIABILITIES

Liabilities	-	-
Net assets available for plan benefits	$ 7,764,985	7,163,138

See accompanying notes to financial statements.

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Statements of Changes In Net Assets Available For Plan Benefits

Years Ended December 31, 2009 and 2008

	2009	2008
Additions (reductions) to net assets attributed to:		
Investment income (loss) (note 3):		
Net appreciation (depreciation) in fair value of investments	$ 1,316,857	(2,401,312)
Interest income (expense)	9,357	(3,774)
Total investment income (loss)	1,326,214	(2,405,086)
Contributions (note 7):		
Participants	453,990	493,480
Employer	125,688	138,846
Rollover	-	54
Total contributions	579,678	632,380
Total additions (reductions)	1,905,892	(1,772,706)
Deductions to net assets attributed to:		
Benefits paid to participants (note 3)	(1,296,401)	(1,426,333)
Corrective distributions	(3,722)	-
Administrative expense	(3,922)	(2,553)
Total deductions	(1,304,045)	(1,428,886)
Net increase (decrease) in assets available for plan benefits	601,847	(3,201,592)
Net assets available for plan benefits:		
Beginning of year	7,163,138	10,364,730
End of year	$ 7,764,985	7,163,138

See accompanying notes to financial statements.

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Notes to Financial Statements

December 31, 2009 and 2008

(1) Description of the Plan

The following description of the Pentel of America, Ltd. Shared Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan qualifying under section 401(k) of the Internal Revenue Code (the "IRC"). The Plan covers employees of Pentel of America, Ltd. (the "Company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan administrator controls and manages the operation and administration of the Plan.

On January 1, 2008, Prudential Bank & Trust, FSB ("Prudential") became the successor trustee to Union Bank of California, N.A. ("Union Bank"); as part of the transition process, Union Bank continued to provide certain administrative services and remained custodian of the Plan assets during the beginning of 2008. Effective May 8, 2008, two Company officers were appointed as trustees of the Plan replacing Prudential. Effective May 28, 2008, John Hancock Life Insurance Company (U.S.A.) ("John Hancock") was appointed as asset custodian of the Plan; all Plan assets were transferred to a group annuity contract issued by John Hancock. Plan assets transferred to John Hancock were transferred into funds comparable to those offered by the former trustee/custodian, Union Bank. Prior to the transfer, employees were notified and, if they desired, able to select funds of their choice with John Hancock. The Plan also implemented certain changes that became effective in June 2008. These changes include:

- All participant investments in mutual funds were liquidated on May 23, 2008 and invested in alternative, but similar mutual funds available on the John Hancock platform on May 28, 2008.
- Certain expenses incurred by the Plan that are specifically attributable to the participant's account are now paid directly from the individual's account rather than paid as a general expense of the Plan to be shared by all participants.

Eligibility – All employees who have six months of credited service and are age 18 or older are eligible to participate in the Plan on the first day of the Plan year quarter coinciding with or next following the date they become eligible.

Contributions – Participants may elect to contribute up to a maximum of 25% of their compensation to be contributed to the Plan as a pre-tax deferral. Employees were generally limited to a maximum contribution of $16,500 and $15,500 in 2009 and 2008, respectively, by Code Section 402(g) of the IRC. Eligible employees may also rollover distributions from eligible retirement plans pursuant to the terms of the Plan.

(1) Description of the Plan (Continued)

Contributions (Continued) –

The Company makes a matching contribution to each participant's account in an amount of 50% of the elective contributions of each participant, not to exceed 6% of compensation of such participant in each pay period. The Company may make an additional contribution at the discretion of the Company's board of directors. The amount will be allocated to all participants based upon the proportion of each participant's compensation in relation to the total compensation of all participants for the current Plan year; no additional contributions were made for the years ended December 31, 2009 and 2008. Effective January 1, 2002, the Plan provides that participants who are age 50 or older may also make catch-up contributions of up to $5,500 and $5,000 in 2009 and 2008, respectively, and the Company will provide a matching contribution on the same, subject to the percentage limitation described above.

Participant Accounts – Each participant's account is maintained separately and is credited with the participant's contribution, the Company's matching contribution and allocations of Company discretionary contributions and Plan earnings, and charged with withdrawals and an allocation of Plan losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled to is the benefit that can be provided from the participant's vested account.

Investment Options – Participants may direct the investment of their contributions and allocable Company contributions, subject to the limitations as defined by the Plan, among the following investments:

a.	JH Lifecycle Fund – 2010 Portfolio	Seeks high total return
b.	JH Lifecycle Fund – 2015 Portfolio	Seeks high total return
c.	JH Lifecycle Fund – 2020 Portfolio	Seeks high total return
d.	JH Lifecycle Fund – 2025 Portfolio	Seeks high total return
e.	JH Lifecycle Fund – 2030 Portfolio	Seeks high total return
f.	JH Lifecycle Fund – 2035 Portfolio	Seeks high total return
g.	JH Lifecycle Fund – 2040 Portfolio	Seeks high total return
h.	JH Lifecycle Fund – 2045 Portfolio	Seeks high total return
i.	JH Lifestyle Fund – Conservative Portfolio	Conservative
j.	JH Lifestyle Fund – Moderate Portfolio	Income
k.	JH Lifestyle Fund – Balanced Portfolio	Growth & Income
l.	JH Lifestyle Fund – Growth Portfolio	Growth
m.	JH Lifestyle Fund – Aggressive Portfolio	Aggressive Growth
n.	JH PIMCO Total Return Fund	Income
o.	JH PIMCO Global Bond Fund	Income
p.	JH T. Rowe Price Spectrum Income Fund	Income
q.	JH T. Rowe Price Real Estate Fund (discontinued option)	Growth
r.	JH American Funds American Balanced Fund	Growth & Income
s.	JH American Funds Growth Fund of America	Growth
t.	JH American Funds EuroPacific Growth Fund	Aggressive Growth
u.	JH Davis New York Venture Fund	Growth & Income
v.	JH Mutual Discovery Fund	Growth

(1) Description of the Plan (Continued)

Investment Options (Continued) –

w. JH RiverSource Mid Cap Value Fund	Growth
x. JH Excelsior Value & Restructuring Fund	Growth
y. JH Energy Fund	Aggressive Growth
z. JH American Century Vista Fund	Aggressive Growth
aa. JH DFA Emerging Markets Value Fund	Aggressive Growth
bb. JH Real Estate Securities Fund	Growth
cc. JH International Opportunities Fund	Aggressive Growth
dd. Money Market Fund	Conservative
ee. 500 Index Fund	Growth & Income
ff. Small Cap Value Fund	Growth
gg. Mid Cap Index Fund	Growth
hh. Small Cap Index Fund	Aggressive Growth
ii. Small Cap Growth Fund	Aggressive Growth
jj. JH Columbia Marsico International Opportunities Fund (discontinued option)	Aggressive Growth

Guaranteed Income for Life ("G.I.F.L") – G.I.F.L is an optional rider offered by the Plan which, with additional fees, allows participants to invest in one or more of four Lifestyle Funds to create a benefit base. The benefit base is guaranteed and is used to calculate a 5 percent lifetime income amount at the time of distribution. Once a year, on the participant's anniversary date, if the market value of the funds is higher than the benefit base, the benefit base is automatically increased to equal the market value.

Vesting – Participants in the Plan are fully vested in their contributions plus actual earnings thereon. Participants become vested in the Company's contributions and related Plan earnings/appreciation based on years of service. Company contributions and related earnings/appreciation shall be vested in accordance with the following schedule:

Years of Vesting Service	Vested Percentage
Less than two	0%
Two	20%
Three	40%
Four	60%
Five	80%
Six	100%

Participants become fully vested in their accounts upon retirement, death, total and permanent disability or upon the Plan's termination.

(1) Description of the Plan (Continued)

Forfeitures – Upon termination of employment, the non-vested portion of the participant's account will be forfeited. Forfeitures are retained in the Plan and used for payment of certain administrative fees or reduction of future employer contributions. At December 31, 2009 and 2008, forfeited accounts amounted to $6,137 and $1,924, respectively. The employer contributions were reduced by $3,156 from forfeited accounts in 2009; there were no reductions in employer contributions in 2008.

Loans to Participants – Loans are available in the Plan. The minimum loan amount is $1,000. The maximum amount is the lesser of one half of the participant's vested account balance or $50,000, reduced by the highest outstanding loan balance in the account during the prior twelve-month period. The participant may only have one loan outstanding at any time. The rate of interest will be at the trustees' secured loan rate (generally, 1% above the prime rate) at the time the loan is applied for. At December 31, 2009, the rate of interest was 4.25%. At December 31, 2008, the rate of interest was 7.5% for loans made from Union Bank and 5.0% for those made from John Hancock. Loans are secured by the vested portion of the participant's account. Loan payments are made through payroll deductions and must be repaid within a period not exceeding 60 months. However, if the loan is for the purchase of participant's principal residence, the administrator may permit a longer repayment term.

Payment of Benefits – Withdrawals are permissible upon the participant's reaching age 59½, termination of employment, death, disability, retirement or certain financial hardships. The Plan's normal retirement age is 55, or the participant's 5th anniversary of joining the Plan, if later. Effective July 1, 2003, the payment of benefit options for employees terminated due to disability or retirement was modified whereby such participants will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

Generally, upon termination of service or otherwise becoming eligible to receive benefits, a participant may receive the value of the vested interest in his or her own account as a lump-sum distribution, or, if a participant's vested balance is greater than $5,000, a participant may elect to maintain his or her funds in the Plan until normal retirement.

Plan Termination – Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate, discontinue making contributions to, amend, or modify the Plan at any time. In the event of a termination of the Plan, all participants will become fully vested in their accounts and the Company will arrange for distribution of all participants' accounts to the participants in accordance with the Plan.

Allocation of Investment Activity – Each investment fund is valued by John Hancock. The net increase or decrease in such values resulting from fund income/loss and allocated expenses, if any, are apportioned to each participant's account in proportion to the value of the participant's account as compared to the investment fund as a whole.

Pooled Separate Accounts – The Plan has entered into the group annuity contract with John Hancock whereby the assets under the contract are pooled with those of other investors in separate accounts. The Plan owns units of participation in the fair value of the account's underlying assets.

(2) Summary of Significant Accounting Policies

FASB Accounting Standards Codification – In June 2009, the Financial Accounting Standards Board ("FASB") approved the "FASB Accounting Standards Codification" ("ASC") as the single source of authoritative nongovernmental U.S. GAAP. The ASC does not change current U.S. GAAP, but is intended to simplify user access to all authoritative U.S. GAAP by providing all the authoritative literature related to a particular topic in one place. Financial statements issued for all interim and annual periods ending after September 15, 2009 will need to reference accounting guidance embodied in the ASC as opposed to referencing the previously authoritative pronouncements. The adoption of the ASC is not expected to have a material effect on the Company's financial statements.

Basis of Accounting – The Plan's financial statements have been prepared on the accrual basis of accounting.

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

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

Valuation of Investments – At December 31, 2009 and 2008, the Plan's investments are maintained in pooled separate and guaranteed investment accounts within a group annuity contract. As provided by John Hancock, the investments in pooled separate and guaranteed investment accounts are valued based on quoted market prices or estimate value of the underlying investments or assets; while the majority of the underlying asset values are quoted prices, the net asset values of the pooled separate and guaranteed investment accounts are not publicly quoted. The participant loans are valued at outstanding principal balances which approximate fair value.

Guaranteed Investment Accounts with Insurance Company – The Lifestyle portfolios with guaranteed investment option are not fully benefit-responsive pursuant to ASC 946, "Financial Services - Investment Companies", as possible market adjustments may apply to transfers or withdrawals from these accounts prior to maturity.

(2) Summary of Significant Accounting Policies (Continued)

Fair Value Measurements – On January 1, 2008, the Company adopted ASC 820, "Fair Value Measurements and Disclosures", for its financial assets and liabilities. Effective January 1, 2009, the Company adopted the provisions of ASC 820 related to nonfinancial assets and liabilities in accordance with ASC 820-10-65-1. ASC 820 establishes a framework for measuring fair value, expands on disclosures regarding certain fair value measurements and utilizes a valuation hierarchy which prioritizes the inputs used in measuring fair value. The adoption of ASC 820 did not have a material effect on the Company's results of operations or financial position.

In 2009 the FASB issued accounting standard updates which provided additional guidance for estimating fair value and additional disclosure requirements given certain situations including guidance for entities to use the net asset value of certain investments when determining fair value, provided certain criteria are met. The adoption of these provisions did not have a material impact on the Plan's financial statements.

Income Recognition – 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 ex-dividend date.

Payment of Benefits – Benefits are recorded when paid.

Administrative Expenses – The Company pays for all administrative expenses, including legal, audit and administrative expenses with the exception of the following services, the fees of which are deducted from the respective participants' funds:

- Processing normal, hardship and in-service distribution forms
- Processing loan application forms
- Maintaining existing loans
- Calculating required minimum distributions

Subsequent Events – ASC 855, "Subsequent Events", establishes general standards of accounting and disclosure for events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. In addition, ASC 855-10-50-1 requires disclosure of the date through which an entity has evaluated subsequent events and the basis for that date and is effective for interim or annual periods ending after June 15, 2009. The Company has evaluated subsequent events through August 6, 2010, which is the date that the financial statements were available to be issued.

(3) Information Certified by the Trustee and Custodian (Unaudited)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules, that was prepared by Union Bank (for the period from January 1, 2008 to May 23, 2008) and John Hancock (for the period from May 28, 2008 to December 31, 2009), and furnished to the plan administrator. The plan administrator has obtained certifications from the Union Bank and John Hancock that such information is complete and accurate.

	2009	2008
Participant directed investments:		
Guaranteed investment accounts at fair value as determined by John Hancock:		
Lifestyle Growth Guaranteed Income for Life	$ 256,207	69,679
Lifestyle Balanced Guaranteed Income for Life	28,662	209
Lifestyle Moderate Guaranteed Income for Life	25,954	-
Lifestyle Conservative Guaranteed Income for Life	23,823	-
Pooled separate accounts at fair value as determined by John Hancock:		
Money Market Fund	1,519,033*	2,230,550*
JH American Funds American Balanced Fund	1,154,531*	1,385,465*
JH American Funds Growth Fund of America	966,918*	875,755*
JH Lifecycle Funds	760,610*	371,979*
JH PIMCO Total Return Fund	627,673*	612,460*
JH Excelsior Value & Restructuring Fund	265,917	227,484
JH Davis New York Venture Fund	244,462	232,191
JH Lifestyle Fund – Balanced Portfolio	206,681	14,316
JH Lifestyle Fund – Growth Portfolio	187,676	90,537
Mid Cap Index Fund	183,300	97,324
500 Index Fund	168,155	96,260
Small Cap Index Fund	138,608	90,246
JH DFA Emerging Markets Value Fund	138,427	27,226
Small Cap Growth Fund	90,780	88,711
JH Lifestyle Fund – Moderate Portfolio	81,149	27,921
JH Energy Fund	73,230	18,354
JH Lifestyle Fund – Aggressive Portfolio	73,230	10,584
JH PIMCO Global Bond Fund	60,197	6,371
JH Lifestyle Fund – Conservative Portfolio	54,431	18,623
JH American Century Vista Fund	53,469	84,673
Small Cap Value Fund	52,066	91,018
JH American Funds EuroPacific Growth Fund	49,181	26,079

*Represents 5% or more of the Plan's net assets

(3) Information Certified by the Trustee and Custodian (Unaudited) (Continued)

Participant directed investments (Continued)

	2009	2008
JH RiverSource Mid Cap Value Fund	39,610	47,163
JH International Opportunities Fund	38,840	-
JH Mutual Discovery Fund	34,020	100,955
JH Real Estate Securities Fund	15,461	-
JH T. Rowe Price Spectrum Income Fund	9,164	448
JH Columbia Marsico International Opportunities Fund	-	22,570
JH T. Rowe Price Real Estate Fund	-	1,136
Noninterest-bearing cash	5,384	15,080
Loans to participant, at estimated fair value	122,924	154,833
	$ 7,749,773	7,136,200
Participant directed investments:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	$ 1,316,857	(2,401,312)
Interest income (expense)	9,357	(3,774)
	$ 1,326,214	(2,405,086)
Contributions:		
Participants	$ 453,990	493,480
Employer	125,688	138,846
Rollover	-	54
	$ 579,678	632,380
Benefits paid to participants	$ 1,296,401	1,426,333

Supplemental schedules:

Schedule of Assets (Held at End of Year)

Schedule of Assets (Acquired and Disposed of Within Year)

(4) Related Party Transactions

Certain Plan investments are managed by companies related to the trustee and custodian. They include: Highmark Capital Management, Inc., a subsidiary of Union Bank, for the period between January 1, 2008 to May 23, 2008, and MFC Global Investment Management, the asset management division of Manulife Financial Corporation, the parent company of John Hancock, for the period between May 28, 2008 to December 31, 2009. Both Union Bank and John Hancock were the trustee and custodian, accordingly, as defined by the Plan for the aforementioned periods; therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

(5) Income Tax Status

The Plan obtained its latest determination letter on March 31, 2008 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

(6) Fair Value Measurements

As noted above, ASC 820 utilizes a valuation hierarchy which prioritizes the inputs used in measuring fair value. The fair value valuation hierarchy consists of the following three levels:

Level 1: Quoted market prices in active markets for identical assets or liabilities

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data

Level 3: Unobservable inputs that are not corroborated by market data

The following summarizes the financial assets and liabilities that are measured at fair value on a recurring basis at December 31, 2009 and 2008:

	Assets at Fair Value as of December 31, 2009			
	Total	Level 1	Level 2	Level 3
Assets:				
Pooled separate accounts	$ 7,286,819	$ -	$ 7,286,819	$ -
Guaranteed investment accounts	334,646	-	334,646	-
Loans to participants	122,924	-	-	122,924
	$ 7,744,389	$ -	$ 7,621,465	$ 122,924

(6) Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2008			
	Total	Level 1	Level 2	Level 3
Assets:				
Pooled separate accounts	$ 6,896,399	$ -	$ 6,896,399	$ -
Guaranteed investment accounts	69,888	-	69,888	-
Loans to participants	154,833	-	-	154,833
	$ 7,121,120	$ -	$ 6,966,287	$ 154,833

The changes in investments measured at fair value for which Level 3 inputs have been used to determine fair value are as follows:

	2009	2008
Balance, beginning of year	$ 154,833	142,353
Purchases, sales, issuances, and settlements, net	(31,909)	12,480
Balance, end of year	$ 122,924	154,833

(7) Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements at December 31, 2009 and 2008 to the Form 5500:

	2009	2008
Net assets available for plan benefits per the financial statements	$ 7,764,985	7,163,138
Contributions receivable per financial statements	(15,212)	(26,938)
Net assets available for plan benefits per Form 5500	$ 7,749,773	7,136,200

(7) Reconciliation of Financial Statements to Form 5500 (Continued)

Contributions receivable are recorded on the financial statement based on contributions received from participants prior to December 31, 2009 and 2008 but not yet transmitted to the trustee as of that date.

The following is a reconciliation of the contributions received per the financial statements to Form 5500:

	2009	2008
Contributions received per financial statements (including rollovers)	$ 579,678	632,380
Contributions - accrual to cash basis adjustment	11,726	4,812
Contributions received per Form 5500	$ 591,404	637,192

SUPPLEMENTAL SCHEDULES PROVIDED PURSUANT TO THE DEPARTMENT OF LABOR'S RULES AND REGULATIONS

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN
Employer Identification Number: 36-2611569
Three-digit Plan Number: 001

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Year Ended December 31, 2009

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Pooled Separate Accounts:		
*	John Hancock Life Insurance Company (U.S.A.)	Money Market Fund	$ **	$ 1,519,033
*	John Hancock Life Insurance Company (U.S.A.)	JH American Funds American Balanced Fund	**	1,154,531
*	John Hancock Life Insurance Company (U.S.A.)	JH American Funds Growth Fund of America	**	966,918
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifecycle Funds	**	760,610
*	John Hancock Life Insurance Company (U.S.A.)	JH PIMCO Total Return Fund	**	627,673
*	John Hancock Life Insurance Company (U.S.A.)	JH Excelsior Value & Restructuring Fund	**	265,917
*	John Hancock Life Insurance Company (U.S.A.)	JH Davis New York Venture Fund	**	244,462
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifestyle Fund – Balanced Portfolio	**	206,681
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifestyle Fund – Growth Portfolio	**	187,676
*	John Hancock Life Insurance Company (U.S.A.)	Mid Cap Index Fund	**	183,300
*	John Hancock Life Insurance Company (U.S.A.)	500 Index Fund	**	168,155
*	John Hancock Life Insurance Company (U.S.A.)	Small Cap Index Fund	**	138,608
*	John Hancock Life Insurance Company (U.S.A.)	JH DFA Emerging Markets Value Fund	**	138,427
*	John Hancock Life Insurance Company (U.S.A.)	Small Cap Growth Fund	**	90,780
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifestyle Fund – Moderate Portfolio	**	81,149
*	John Hancock Life Insurance Company (U.S.A.)	JH Energy Fund	**	73,230
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifestyle Fund – Aggressive Portfolio	**	73,230
*	John Hancock Life Insurance Company (U.S.A.)	JH PIMCO Global Bond Fund	**	60,197
*	John Hancock Life Insurance Company (U.S.A.)	JH Lifestyle Fund – Conservative Portfolio	**	54,431
*	John Hancock Life Insurance Company (U.S.A.)	JH American Century Vista Fund	**	53,469
*	John Hancock Life Insurance Company (U.S.A.)	Small Cap Value Fund	**	52,066
*	John Hancock Life Insurance Company (U.S.A.)	JH American Funds EuroPacific Growth Fund	**	49,181
*	John Hancock Life Insurance Company (U.S.A.)	JH RiverSource Mid Cap Value Fund	**	39,610
*	John Hancock Life Insurance Company (U.S.A.)	JH International Opportunities Fund	**	38,840
*	John Hancock Life Insurance Company (U.S.A.)	JH Mutual Discovery Fund	**	34,020
*	John Hancock Life Insurance Company (U.S.A.)	JH Real Estate Securities Fund	**	15,461
*	John Hancock Life Insurance Company (U.S.A.)	JH T. Rowe Price Spectrum Income Fund	**	9,164
		Guaranteed Investment Accounts:		
*	John Hancock Life Insurance Company (U.S.A.)	Lifestyle Growth Guaranteed Income for Life	**	256,207
*	John Hancock Life Insurance Company (U.S.A.)	Lifestyle Balanced Guaranteed Income for Life	**	28,662
*	John Hancock Life Insurance Company (U.S.A.)	Lifestyle Moderate Guaranteed Income for Life	**	25,954
*	John Hancock Life Insurance Company (U.S.A.)	Lifestyle Conservative Guaranteed Income for Life	**	23,823
	Total investments			7,621,465
*	Participant loans secured by vested participant accounts	Annual interest rates varying from 4.25% to 7.50% and varying maturity dates		122,924
	Total assets held for investment			$ 7,744,389

* Represents a party-in-interest
** Historical cost information is not required for participant-directed investment funds

See accompanying notes to financial statements.

PENTEL OF AMERICA, LTD.
SHARED SAVINGS PLAN

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

Year Ended December 31, 2009

(a)	(b)	(c)	(d)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Costs of Acquisitions	Proceeds of Dispositions
No Transactions			

See accompanying notes to financial statements.

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
PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/15/1976

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
PENTEL OF AMERICA, LTD.

2715 COLUMBIA STREET

TORRANCE CA 90503-3803

2b Employer Identification Number (EIN) 36-2611569

2c Sponsor's telephone number 310-320-3831

2d Business code (see instructions) 339900

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	Signature of plan administrator	Date: 9/28/10	Enter name of individual signing as plan administrator: SUZANNE M. HARRISON
SIGN HERE	Signature of employer/plan sponsor	Date: 9/28/10	Enter name of individual signing as employer or plan sponsor: MASAHIKO SHINTO
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")
PENTEL OF AMERICA, LTD.

2715 COLUMBIA STREET

TORRANCE CA 90503-3803

3b Administrator's EIN: 36-2611569

3c Administrator's telephone number: 310-320-3831

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**	173
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**	107
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	48
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	155
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	155
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	127
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

- (1) [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) [ ] 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 H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan: PENTEL OF AMERICA, LTD. SHARED SAVINGS PLAN

▶

Employer Identification Number: ▶ 36-2611569

For plan year (beginning/ending): ▶ 1/1/2009 Plan number: ▶ 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	John Hancock Life Insurance Co. USA	Lifecycle 2010		72701
	John Hancock Life Insurance Co. USA	Lifecycle 2015		107737
	John Hancock Life Insurance Co. USA	Lifecycle 2020		158263
	John Hancock Life Insurance Co. USA	Lifecycle 2025		207066
	John Hancock Life Insurance Co. USA	Lifecycle2030		99890
	John Hancock Life Insurance Co. USA	Lifecycle 2035		97618
	John Hancock Life Insurance Co. USA	Lifecycle 2040		14833
	John Hancock Life Insurance Co. USA	Lifecycle 2045		2501
	John Hancock Life Insurance Co. USA	Lifestyle Conservative		54431
	John Hancock Life Insurance Co. USA	Lifestyle Cons Guar Income For Life		23823
	John Hancock Life Insurance Co. USA	Lifestyle Moderate		81149
	John Hancock Life Insurance Co. USA	Lifestyle Mod Guar Income For Life		25953
	John Hancock Life Insurance Co. USA	Lifestyle Balance		206681
	John Hancock Life Insurance Co. USA	Lifestyle Bal Guar Income For Life		28662
	John Hancock Life Insurance Co. USA	Lifestyle Growth		187676
	John Hancock Life Insurance Co. USA	Lifestyle Growth Guar Income For Life		256207
	John Hancock Life Insurance Co. USA	Lifestyle Aggressive		73230
	John Hancock Life Insurance Co. USA	Spectrum, Inc. Fund		9164
	John Hancock Life Insurance Co. USA	Global Bond Fund		60197
	John Hancock Life Insurance Co. USA	Total Return Fund		627673
	John Hancock Life Insurance Co. USA	American Funds AM Balance Fund		1154531
	John Hancock Life Insurance Co. USA	New York Venture Fund		244462
	John Hancock Life Insurance Co. USA	Discovery Fund		34020
	John Hancock Life Insurance Co. USA	Amercan Funds Growth Fund		966919
	John Hancock Life Insurance Co. USA	Riversourse Mid Cap Value Fund		39610
	John Hancock Life Insurance Co. USA	Value & Restructuring Fund		265917
	John Hancock Life Insurance Co. USA	Europacific Fund		49181
	John Hancock Life Insurance Co. USA	Vista Fund		53470
	John Hancock Life Insurance Co. USA	Energy Fund		73230
	John Hancock Life Insurance Co. USA	Emerging Market		138427
	John Hancock Life Insurance Co. USA	Money Fund		1519033
	John Hancock Life Insurance Co. USA	500 Index Fund		168155
	John Hancock Life Insurance Co. USA	Mid Cap Index Fund		183300
	John Hancock Life Insurance Co. USA	Small Cap Value Funds VS		52066
	John Hancock Life Insurance Co. USA	Restructuring Fund VS		15461
	John Hancock Life Insurance Co. USA	Small Cal Growth Fund VS		90780
	John Hancock Life Insurance Co. USA	Small Cap Index Fund		138608
	John Hancock Life Insurance Co. USA	International Opps Fund VS		38840
	Participant Loans	interest rate between 4.25 to 7.5		122924