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
ATLAS METAL INDUSTRIES EMPLOYEES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/19/1964

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

1135 NW 159TH DRIVE
MIAMI, FL 33169

1135 NW 159TH DRIVE
MIAMI, FL 33169

2b Employer Identification Number (EIN)
59-0746315

2c Sponsor's telephone number
305-625-2451

2d Business code (see instructions)
332900

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.	10/06/2010	MARIA ITURRIOZ
	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")
ATLAS METAL INDUSTRIES, INC,

1135 NW 159TH DRIVE
MIAMI, FL 33169

3b Administrator's EIN
59-0746315

3c Administrator's telephone number
305-625-2451

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**	122
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**	109
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	10
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	119
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	120
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	90
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC,

D Employer Identification Number (EIN)
59-0746315

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

FID. INV. INST. OPS.CO,

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLNZ NFJ DIV VAL A- BOSTON FIN'L 04-2526037	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLKRK INTL OPP A-PNC GLOBAL 04-2871943	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL/ACORN INTL A-COLUMBIA 04-2838628	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREYFUS S & P 500 INDEX-DREYFUS 13-5673135	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS BALANCED S-JANUS SERV 43-1804048	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM DYN SM CAP GRTH A-BOSTON FIN'L 04-2526037	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM EQUITY IDX A-BOSTON FINANCIAL 04-2526037	$15.00

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM US EQUITY A-BOSTON FINANCIAL 04-2526037	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PERKINS MID CAP VAL S-JANUS 43-1804048	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOTAL RETURN A-BOSTON FIN'L 04-2526037	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS PARTNERS A-BOSTON FINANCIAL 04-2526037	0.25%

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

(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
ATLAS METAL INDUSTRIES EMPLOYEES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC,

D Employer Identification Number (EIN)
59-0746315

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: FA STABLE VALUE

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-026	C	245445

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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
ATLAS METAL INDUSTRIES EMPLOYEES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC,

D Employer Identification Number (EIN)
59-0746315

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	25000	25000
(2) Participant contributions	1b(2)	2492	2106
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	175677	193785
(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)	0	0
(9) Value of interest in common/collective trusts	1c(9)	267716	245445
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	752293	979185
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	1223178	1445521
Liabilities			
g Benefit claims payable	1g	7073	215428
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	7073	215428
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1216105	1230093

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)	25000	
(B) Participants	2a(1)(B)	108184	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		133184
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	25	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		25
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	12436	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		12436
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		11305
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		193556
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		350506
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	336518	
	(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)		336518
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Interest expense	2h		
i	Administrative expenses: (1) Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)		
	(3) Investment advisory and management fees	2i(3)		
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		336518
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		13988
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: RALPH MAYA AND COMPANY, CPAS, P.A. **(2)** EIN: 45-0529082

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		700000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

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

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

SCHEDULE R
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC,

D Employer Identification Number (EIN)
59-0746315

Part I Distributions

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

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

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

EIN(s): 04-6568107

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):

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2009 AND 2008

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

TABLE OF CONTENTS

	PAGE NUMBER
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	2
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3
NOTES TO FINANCIAL STATEMENTS	4 - 7
ACCOMPANYING INFORMATION:	
INDEPENDENT AUDITOR'S REPORT	8
SUPPLEMENTAL SCHEDULES TO FORM 5500	9-10
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	11 – 15
SUMMARY ANNUAL REPORT	16

RALPH MAYA AND COMPANY

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Trustee
Atlas Metal Industries Employees' 401(K) Plan
Miami, Florida

We were engaged to audit the statements of net assets available for benefits of ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

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

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

Ralph Maya and Company

July 28, 2010

7600 Red Road • Suite 214 • South Miami, Florida 33143-5408
Telephone: (305) 669-9311 Fax: (305) 669-9544 E-mail: rmaya@mayacpas.com

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

	2009	2008
ASSETS		
Investments, at Fair Value	$ 1,418,736	$ 1,203,028
Contributions Receivable	27,106	27,492
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,445,842	$ 1,230,520

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31,

	2009	2008
Additions to Plan Assets Attributed To:		
Contributions:		
Participants	$ 108,184	$ 169,275
Employer	25,000	25,000
TOTAL CONTRIBUTIONS	133,184	194,275
Investment Income:		
Interest and Dividends	17,091	40,145
Net Appreciation (Depreciation) in Fair Value of Investments	193,210	(439,038)
TOTAL INVESTMENT INCOME	210,301	(398,893)
TOTAL ADDITIONS	343,485	(204,618)
Deductions From Plan Assets Attributed To:		
Benefits Paid	128,163	75,229
Net Change	215,322	(279,847)
Net Assets Available For Benefits:		
Beginning	1,230,520	1,510,367
Ending	$ 1,445,842	$ 1,230,520

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

NOTE A DESCRIPTION OF THE PLAN

The following description provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution retirement plan covering the employees of Atlas Metal Industries, Inc. (Atlas).

It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – Employees who complete three months of employment and are at least eighteen years old may participate in the Plan. After meeting the initial eligibility requirements, a participant must work at least 1,000 hours during a plan year in order to share in the employer contributions for that year.

Funding Policy – Participants may have a portion of their salary, not to exceed 20% or $15,500 before taxes, contributed to the Plan. Atlas may contribute to the Plan, at the discretion of its board of directors.

Participant Accounts – Each participant's account is credited with the participant's deferrals and allocations of (a) the employer's discretionary contribution, (b) employer's matching contributions, (c) net investment income, and (d) forfeitures of terminated participants' nonvested accounts. Employer's contributions are allocated based on participants' yearly compensation. Allocation of net investment income is based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting and Forfeitures – Participants are fully vested in their deferrals and the earnings thereon. Vesting in employer contributions and the earnings thereon is based on years of continuous service. A participant vests in those amounts according to the following schedule.

Employer Discretionary Nonelective Contributions

Years of Service	Nonforfeitable Percentage
< 2	0%
2	10%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

Employer Matching Contributions

Years of Service	Nonforfeitable Percentage
< 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants who withdraw from the Plan and subsequently return are given credit for vesting in prior years if a five year break in service is not experienced.

Forfeiture of the unvested portion occurs in the plan year in which separated participants have either incurred a five year break in service or have received a distribution of their vested account balance. Forfeitures are held in escrow until the end of the plan year and allocated to remaining active participants based on yearly compensation.

NOTE A DESCRIPTION OF PLAN (continued)

Payment of Benefits – Benefits are paid to terminated participants upon withdrawal from employment or retirement. Hardship withdrawals may be available in certain circumstances. Upon death, participants' account balances are distributed to their beneficiaries.

Plan Termination - Although it has not expressed any intention to do so, Atlas has the right, under the Plan, to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE B SUMMARY OF ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Valuation of Investments – The Plan's investments consist of mutual funds and an investment contract with its trustee, Fidelity Management Trust Company (Fidelity). Investments are valued by Fidelity using the net asset value of the funds held by the plan. This method has been designated as Level 1 by the Financial Standards Accounting Board.

All investments are participant directed.

Income Taxes – The Plan is exempt from income taxes under the Internal Revenue Code.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and additions and deductions to net assets. Actual results could differ from those estimates.

Subsequent Events - The Plan has reviewed subsequent events through July 28, 2010.

NOTE C INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, included in the accompanying financial statements, was obtained from data that has been prepared and certified to as complete and accurate by the Trustee:

Investments, at Fair Value:	2009	2008
Fidelity Advisor Stable Value Portfolio: Class II	$ 245,766	$ 275,058
Dreyfus S&P 500 Index Fund	229,149	153,930
Janus Balanced Class S	225,550	-
Fidelity Treasury Fund	193,785	175,678
Fidelity Advisor Dynamic Capital Appreciation Class A	154,127	106,255
RS Partners Fund	83,501	57,457
Perkins Mid Capital Value Class S	67,410	-
Fidelity Advisor Equity Income Class A	65,812	50,247
Fidelity Advisor Freedom 2050 Class A	45,322	53,177
Fidelity Advisor Government Income Class A	28,733	71,391
Fidelity Advisor Freedom 2045 Class A	17,361	6,170
Fidelity Advisor New Insights Class A	13,678	-
Fidelity Advisor International Capital Appreciation Class A	11,466	10,966
Blackrock International Opportunity Class A	8,954	-
Fidelity Advisor Small Capital Appreciation Class A	8,600	-
Pimco Total Return Class A	8,459	-
Fidelity Advisor Freedom 2030 Class A	5,390	3,485
Fidelity Advisor Strategic Income Class A	2,739	-
Fidelity Advisor Freedom 2015 Class A	2,292	1,480
Fidelity Advisor Freedom 2010 Class A	642	407
Janus Advisor Balanced I	-	185,500
Fidelity Advisor Value Strategic Class A	-	49,920
Fidelity Advisor Freedom 2040 Class A	-	1,907
	$1,418,736	$1,203,028
Contributions:		
Participants	$ 108,184	$ 169,275
Employer	25,000	25,000
Total Contributions	133,184	194,275
Investment Income:		
Interest and Dividends	17,091	40,145
Net Appreciation (Depreciation) in Fair Value of Investments	193,210	(439,038)
Total Investment Income	210,301	(398,893)
Total Additions	343,485	(204,618)
Deductions From Plan Assets Attributed To:		
Benefits Paid	128,163	75,229
Net Change	$ 215,322	$ (279,847)

NOTE D RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2009	2008
Net Assets Available for Benefits per the Financial Statements	$1,445,842	$1,230,520
Amounts Allocated to Withdrawing Participants	(215,428)	(7,073)
Difference in valuing investments between the Financial Statements and Form 5500	(321)	(7,342)
Net Assets Available for Benefits per the Form 5500	$1,230,093	$1,216,105

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

RALPH MAYA AND COMPANY

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Trustee
Atlas Metal Industries Employees' 401(K) Plan
Miami, Florida

Our report on our audits of the basic financial statements of ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN as of December 31, 2009 and 2008 appears on page 1. The audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the additional information presented on pages 9 through 16, taken as a whole. The form and content of the information included in the additional information, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Ralph Maya and Company

July 28, 2010

7600 Red Road • Suite 214 • South Miami, Florida 33143-5408
Telephone: (305) 669-9311 Fax: (305) 669-9544 E-mail: rmaya@mayacpas.com

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULES TO FORM 5500
DECEMBER 31, 2009

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

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

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
Assets issued by Fidelity Advisor and RS Investments, which are deemed Parties in Interest:			
Over 5% of plan assets:			
Fidelity Advisor	Stable Value Portfolio: Class II	$245,766	$245,766
Fidelity Advisor	Treasury Fund	193,785	193,785
Fidelity Advisor	Dynamic Capital Appreciation Class A	174,606	154,127
RS Investments	RS Partners	100,497	83,501
Other:			
Fidelity Advisor	Equity Income Class A	88,604	65,812
Fidelity Advisor	Freedom 2050 Class A	39,457	45,322
Fidelity Advisor	Government Income Class A	28,542	28,732
Fidelity Advisor	Freedom 2045 Class A	17,170	17,362.
Fidelity Advisor	New Insights Class A	10,444	13,678
Fidelity Advisor	International Capital Appreciation Class A	15,591	11,466

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULES TO FORM 5500
DECEMBER 31, 2009

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

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

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
Fidelity Advisor	Small Capital Appreciation Class A	6,588	8,600
Fidelity Advisor	Freedom 2030 Class A	6,543	5,390
Fidelity Advisor	Strategic Income Class A	2,747	2,739
Fidelity Advisor	Freedom 2015 Class A	2,354	2,292
Fidelity Advisor	Freedom 2010 Class A	628	642
Assets issued by others:			
Over 5% of plan assets:			
Dreyfus	Dreyfus S & P 500 Index Fund	236,166	229,149
Janus Funds	Balanced S	197,051	225,550
Other:			
Perkins	Mid Capital Value Class S	55,751	67,410
Blackrock	International Opportunity Class A	6,427	8,954
Pimco	Total Return Class A	8,439	8,459

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

	Vesting		Balance January 1, 2009	Employee Deferral	Employee Rollover Contribution	Employer Contribution	Forfeitures (Escrowed) Reinstated	Net Investment Income	Vested Interest (Withdrawn)	Balance December 31, 2009
	Matching	Discretionary								
FORTY SIXTH PERIOD	100%	100%								
SAYRE, DONALD L.			97,298.24	7,614.77		1,773.29		(1,383.11)	-	$ 105,303.19
FORTY FIFTH PERIOD	100%	100%								
HOLT, RICHARD			40,026.00	6,400.00		1,490.40		2,192.26	-	$ 50,108.66
FORTY FOURTH PERIOD	100%	100%								
SANZ, NELSON			124,680.35	5,200.00		1,210.94		9,486.30	-	$ 140,577.59
YBARRA, JULIO			8,550.17	1,040.00		242.19		2,506.67	-	$ 12,339.03
FORTY THIRD PERIOD	100%	100%								
IBARRA, AMADO			965.02	-		-		16.51	-	$ 981.53
FORTY SECOND PERIOD	100%	100%								
RAMIREZ, LUIS			25.00	-		-		-	-	$ 25.00
FORTY FIRST PERIOD	100%	100%								
DEAN, RALPH S.			85,180.64	3,796.00		883.98		23,691.04	-	$ 113,551.66
JOHNSON, IRIS P.			24,068.36	2,575.00		599.65		2,933.91	(20,000.00)	$ 10,176.92
THIRTY FOURTH PERIOD	100%	100%								
CORTES, ORLANDO			13,408.72	1,560.00		363.29		240.24	-	$ 15,572.25
MILIAN, EUSEBIO B.			3,786.59	75.00		17.47		(91.78)	(3,666.95)	$ 120.33
THIRTY SECOND PERIOD	100%	100%								
SCHAROUN, GERARD			52.70	-		-		0.92	-	$ 53.62
SMITH, MICHAEL L.			390.01	-		-		137.87	-	$ 527.88
THIRTIETH PERIOD	100%	100%								
CASAS, JOSE R.			19,424.88	-		-		16.51	(19,441.39)	$ -
FONTE, CARLOS M.			2,970.71	-		-		319.70	-	$ 3,290.41
MONGIOVE, DOMINICK			21,205.77	3,380.00		787.12		7,898.64	-	$ 33,271.53
WILLIAMS, GARY A.			6,873.43	390.00		-		1,308.18	(8,571.61)	$ -
		SUB-TOTAL	$ 448,906.59	$ 32,030.77	$ -	$ 7,368.33	$ -	$ 49,273.86	$ (51,679.95)	$ 485,899.60

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

	Vesting		Balance January 1, 2009	Employee Deferral	Employee Rollover Contribution	Employer Contribution	Forfeitures (Escrowed) Reinstated	Net Investment Income	Vested Interest (Withdrawn)	Balance December 31, 2009
	Matching	Discretionary								
BALANCE FORWARD			$ 448,906.59	$ 32,030.77	$ -	$ 7,368.33	$ -	$ 49,273.86	$ (51,679.95)	$ 485,899.60
TWENTY NINTH PERIOD	100%	100%								
ABREU, MARIO			16,807.08	2,600.00		605.48		5,413.35	-	$ 25,425.91
DI BENEDITTO, MARIA E.			11,491.69	695.00		161.85		3,296.03	-	$ 15,644.57
GASKELL, JR., ROBERT			18,563.24	2,080.00		484.38		3,913.92	-	$ 25,041.54
HERRERA, LAZARO			21,576.34	520.00		121.10		373.15	-	$ 22,590.59
MEADE, DAVID			31,478.63	2,080.00		484.38		8,994.29	-	$ 43,037.30
SERRET, CARLOS			1,402.76	780.00		181.64		29.31	-	$ 2,393.71
TWENTY SEVENTH PERIOD	100%	100%								
CHAPAS, JOSE G.			8,557.07	1,320.00		307.40		1,944.24	-	$ 12,128.71
CHIPRUT, JOSE			23,816.88	2,450.00		570.53		6,580.85	-	$ 33,418.26
TWENTY SIXTH PERIOD	100%	100%								
ITURRIOZ, MARIA			16,875.09	520.00		121.10		2,087.59	-	$ 19,603.78
TWENTY FIFTH PERIOD	100%	100%								
WALTERS, NANCY			18,851.76	5,703.85		1,328.27		2.86	-	$ 25,886.74
TWENTY THIRD PERIOD										
CASTILLO, EDDY A.			11,366.03	520.00		121.10		3,054.84	-	$ 15,061.97
TWENTY FIRST PERIOD	100%	100%								
MENA, ROGER A.			3,524.89	1,040.00		242.19		88.52	-	$ 4,895.60
TWENTIETH PERIOD	100%	100%								
SIEGFRIEDT, MARK			39,365.93	6,204.64		1,444.90		10,600.75	-	$ 57,616.22
NINETEENTH PERIOD	100%	100%								
PERKINS, ELLSWORTH D.			36,756.35	2,600.00		605.48		11,225.86	-	$ 51,187.69
GARCIA, JOSE A.			9,436.57	520.00		121.10		4,052.24	-	$ 14,129.91
EIGHTEENTH PERIOD	100%	100%								
ALONSO, LAZARO			16,699.30	1,040.00		242.19		5,558.24	-	$ 23,539.73
McDONALD, MARIA I.			11,124.15	1,415.00		329.52		2,248.22	(0.43)	$ 15,116.46
OLSEN, RICHARD H.			1,959.98	-		-		33.57	-	$ 1,993.55
SEVENTEENTH PERIOD	100%	100%								
ARRUE, DIONILA			23,445.00	1,300.00		302.74		303.40	(24,121.07)	$ 1,230.07
CARRAZANA, ENRIQUE			8,713.40	832.00		193.75		2,501.37	-	$ 12,240.52
PIERRE-JEAN, GESNER			4,020.86	1,560.00		363.29		684.37	(2,000.00)	$ 4,628.52
		SUB-TOTAL	$ 784,739.59	$ 67,811.26	$ -	$ 15,700.72	$ -	$ 122,260.83	$ (77,801.45)	$ 912,710.95

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

	Vesting Matching	Vesting Discretionary	Balance January 1, 2009	Employee Deferral	Employee Rollover Contribution	Employer Contribution	Forfeitures (Escrowed) Reinstated	Net Investment Income	Vested Interest (Withdrawn)	Balance December 31, 2009
BALANCE FORWARD			$ 784,739.59	$ 67,811.26	$ -	$ 15,700.72	$ -	$ 122,260.83	$ (77,801.45)	$ 912,710.95
SIXTEENTH PERIOD	100%	100%								
ECHEVARRIA, MARIO			1,131.50	-		-		19.41	-	$ 1,150.91
RODRIGUEZ, FELIX			15,412.31	-		-		4,209.19	-	$ 19,621.50
FIFTEENTH PERIOD	100%	100%								
CASTELLANOS, RAUL			8,176.26	82.20		19.14		(18.58)	(8,133.52)	$ 125.50
GRILLO, LUIS S.			13,349.14	125.00		29.11		3,369.12	-	$ 16,872.37
FOURTEENTH PERIOD	100%	100%								
SYLVAIN, HARRY			9,455.19	1,560.00		363.29		318.71	-	$ 11,697.19
TWELTH PERIOD	100%	100%								
FERNANDEZ, FERNANDO			523.32	-		-		8.95	-	$ 532.27
NUNEZ, VICTOR			7,937.27	-		-		135.92	-	$ 8,073.19
PRESSMAN, YURIY			27,950.75	7,847.32		1,827.43		8,310.94	(0.05)	$ 45,936.39
TORIBIO, FELIPE			5,518.21	1,270.00		295.75		92.53	(683.60)	$ 6,492.89
ELEVENTH PERIOD	100%	100%								
GONZALEZ, ORESTES			864.39	-		-		14.78	-	$ 879.17
PADRON, JUAN A.			3,631.07	520.00		121.10		1,248.70	-	$ 5,520.87
TENTH PERIOD	100%	100%								
MUNIZ, ALBERTO			5,606.49	520.00		121.10		211.78	-	$ 6,459.37
OROZCO, GILBERTO			4,890.28	-		-		1,238.07	-	$ 6,128.35
SERRET, CARLOS JR.			6,009.53	50.00		11.64		103.67	-	$ 6,174.84
NINTH PERIOD	100%	100%								
LOPEZ, RAMON			116.99	-		-		1.98	-	$ 118.97
MOHAMMED, ISHBAK			5,184.75	780.00		181.64		94.06	-	$ 6,240.45
EIGTH PERIOD	100%	100%								
DOMINGUEZ, ELENA			14,011.78	1,040.00		242.19		1,949.21	-	$ 17,243.18
MACHADO, DONNA			39,703.82	1,920.00		447.12		371.45	-	$ 42,442.39
NUNEZ, AMPARO			537.62	260.00		60.55	-	157.21	-	$ 1,015.38
		SUB-TOTAL	$ 954,750.26	$ 83,785.78	$ -	$ 19,420.78	$ -	$ 144,097.93	$ (86,618.62)	$ 1,115,436.13

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

	Vesting Matching	Vesting Discretionary	Balance January 1, 2009	Employee Deferral	Employee Rollover Contribution	Employer Contribution	Forfeitures (Escrowed) Reinstated	Net Investment Income	Vested Interest (Withdrawn)	Balance December 31, 2009
BALANCE FORWARD			$ 954,750.26	$ 83,785.78	$ -	$ 19,420.78	$ -	$ 144,097.93	$ (86,618.62)	$ 1,115,436.13
SEVENTH PERIOD	100%	80%								
HERRERA, JORGE			5,099.73	1,848.00		430.35		99.11	-	$ 7,477.19
PEREZ, YAMIL			1,549.67	665.00		154.86		227.63	-	$ 2,597.16
SANTANA, DOMINGO			1,597.13	-		-		27.31	-	$ 1,624.44
ZONSZAJN , JOEL			5,566.06	360.00		83.84		1,453.97	-	$ 7,463.87
SIXTH PERIOD	80%	60%								
RUIZ, MARIA			6,830.55	1,716.00		399.61		1,500.42	-	$ 10,446.58
SANCHEZ, ISIDRO			3,509.31	780.00		181.64		1,216.99	-	$ 5,687.94
FIFTH PERIOD	60%	40%								
MARRERO, AMPARO			1,614.97	-		-		453.97	-	$ 2,068.94
FOURTH PERIOD	40%	20%								
PIMENTEL, MANUEL			3,780.13	548.18		127.66		1,240.22	-	$ 5,696.19
THIRD PERIOD	20%	10%								
BASNUEVA, ROBERTO			947.05	650.00		151.37		461.18	-	$ 2,209.60
CULPEPPER, SHEDRIC			565.02	520.00		121.10		297.69	-	$ 1,503.81
DIXON, BENJAMIN			2,284.40	1,300.00		302.74		966.09	-	$ 4,853.23
ESPINOSA, JUAN			3,589.57	260.00		60.55		914.68	-	$ 4,824.80
HERNANDEZ, GILBERTO			5,800.14	1,871.56		435.84		2,477.11	-	$ 10,584.65
HOUSER, TORREY			1,370.72	895.00		208.42		585.09	-	$ 3,059.23
MARTINEZ, GEORGE			549.22	520.00		121.10		249.57	-	$ 1,439.89
MENDOZA, FRANCISCO			1,233.09	-		-		-	-	$ 1,233.09
MULLEN, KAREN			6,739.50	5,962.80		1,388.59		3,410.03	-	$ 17,500.92
PENA, FRANKLIN			611.67	470.00		109.45		320.45	-	$ 1,511.57
SCOTT, BEJAY			1,350.57	1,040.00		242.19		617.27	-	$ 3,250.03
TOLENTINO, ELISAMUEL			1,852.17	1,030.00		239.86		752.22	-	$ 3,874.25
SECOND PERIOD										
CORTES, ZOILO L.	0%	0%	616.31	520.00		121.10		14.09	-	$ 1,271.50
LEON, HORTENSIA			429.78	780.00		181.64		117.95	-	$ 1,509.37
MEADE, JESSICA			546.85	1,040.00		242.19		416.50	-	$ 2,245.54
MESA, NELSON			1,232.61	270.00		62.88		22.20	-	$ 1,587.69
PORTAL, JOSE			491.17	20.00		4.67		130.93	-	$ 646.77
ULLOA, CARLOS A.			1,232.62	40.00		9.33		12.10	(1,100.00)	$ 194.05
FIRST PERIOD										
MORALES, NELSON	0%	0%	-	493.86		115.01		1.29	-	$ 610.16
TERMINATED PARTICIPANTS										
CURRENT PERIOD	0%	0%								
BOLNER, HOWARD			162,609.77	357.40		83.23		47,763.09	-	$ 210,813.49
CARTAGENA, JAIRO			35,726.92	200.00		-		98.38	(35,871.60)	$ 153.70
HOWARD, JOE LEE			413.34	240.00		-		7.19	(660.53)	$ -
SONE, CARLOS			1,176.71	-		-		13.37	(1,190.08)	$ -
		SUB-TOTAL	$ 1,215,667.01	$ 108,183.58	$ -	$ 25,000.00	$ -	$ 209,966.02	$ (125,440.83)	$ 1,433,375.78

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

	Vesting		Balance January 1, 2009	Employee Deferral	Employee Rollover Contribution	Employer Contribution	Forfeitures (Escrowed) Reinstated	Net Investment Income	Vested Interest (Withdrawn)	Balance December 31, 2009
	Matching	Discretionary								
BALANCE FORWARD			$ 1,215,667.01	$ 108,183.58	$ -	$ 25,000.00	$ -	$ 209,966.02	$ (125,440.83)	$ 1,433,375.78
TERMINATED PARTICIPANTS										
PRIOR PERIODS										
BELLEVUE, PHETO	0%	0%	325.48	-		-	(55.51)	2.72	(272.69)	$ -
GARAY, ABEL JR.	60%	40%	161.97	-		-	-	-	-	$ 161.97
HERRERA, JOSE A.	20%	10%	22.06	-		-	-	0.40	-	$ 22.46
HERRERA, PEDRO L.	80%	60%	346.26	-		-	-	5.94	-	$ 352.20
LOPEZ, LOUIS J.	80%	60%	1,855.40	-		-	-	31.81	-	$ 1,887.21
MACHADO, LISANDRO	0%	0%	1,016.48	-		-	-	17.40	-	$ 1,033.88
MARTINEZ, JUSTINA	100%	100%	9.79	-		-	-	2.45	-	$ 12.24
MEDRANO, WILSON	100%	100%	9.00	-		-	-	3.19	-	$ 12.19
MORENO, HECTOR	0%	0%	333.94	-		-	-	72.47	-	$ 406.41
PALANCAR, JOSE	20%	10%	11.46	-		-	-	0.20	-	$ 11.66
PEREZ, DANIEL	0%	0%	646.42	-		-	(105.24)	10.90	-	$ 552.08
REY, LORENZO	100%	100%	6.91	-		-	-	1.84	-	$ 8.75
RODRIGUEZ, FERNANDO	0%	0%	2,327.39	-		-	-	122.35	(2,449.74)	$ -
		SUB-TOTAL	$ 1,222,739.57	$ 108,183.58	$ -	$ 25,000.00	$ (160.75)	$ 210,237.69	$ (128,163.26)	$ 1,437,836.83
FORFEITURE ACCOUNT			7,780.45	-	-	-	160.75	63.80	-	8,005.00
		TOTAL	$ 1,230,520.02	$ 108,183.58	$ -	$ 25,000.00	$ -	$ 210,301.49	$ (128,163.26)	$ 1,445,841.83

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

SUMMARY ANNUAL REPORT

YEAR ENDED DECEMBER 31, 2009

This is a summary of the annual report for Atlas Metal Industries Employees' 401(K) Plan, EIN 59-0746315 for the year ended December 31, 2009. The annual report has been filed with the Internal Revenue Service, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

BASIC FINANCIAL STATEMENTS

Benefits under the plan are provided by a trust arrangement. Plan expenses were $128,163. These expenses consist of net benefits paid to participants and beneficiaries. A total of 120 persons were participants in or beneficiaries of the plan at the end of the plan year.

The value of the plan assets, after subtracting liabilities of the plan, was $1,445,842 as of December 31, 2009, compared to $1,230,520 as of January 1, 2009. During the plan year the plan experienced an increase in its net assets of $215,322. This increase includes unrealized appreciation and depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of $343,485 including employer contributions of $25,000, employee contributions of $108,184 and gains from investments of $210,301.

YOUR RIGHTS TO ADDITIONAL INFORMATION

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

1. an accountant's report;
2. financial information;
3. assets held for investment; and
4. information regarding any common or collective trusts, pooled separate accounts, master trusts or 103-12 investment entities in which the plan participates.

To obtain a copy of the full annual report, or any part thereof, write or call Atlas Metal Industries, Inc., 1135 N.W. 159th Drive, Miami, Florida 33169, Telephone (305) 625-2451. The charge to cover copying costs will be $2.25 for the full annual report, or $.25 per page for any part thereof.

You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the plan at 1135 N.W. 159 Drive, Miami, Florida 33169, and at the U.S. Department of Labor in Washington, D.C., or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to:

Public Disclosure Room, N1513
Pension and Welfare Benefits Administration,
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Atlas Metal Industries, Inc.
EIN 59-0746315
Plan No. 001

Schedule H (Form 5500), Part IV, Line 4i

Schedule of assets held for investment are included as pages 9 and 10 of Accountant Opinion attached.