

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                            |                                                                |                                                                                 |                                            |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|
| <b>Part I</b>                                                                              | <b>Annual Report Identification Information</b>                |                                                                                 |                                            |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                                |                                                                                 |                                            |
| <b>A</b> This return/report is for:                                                        | <input type="checkbox"/> a multiemployer plan;                 | <input type="checkbox"/> a multiple-employer plan; or                           |                                            |
|                                                                                            | <input checked="" type="checkbox"/> a single-employer plan;    | <input type="checkbox"/> a DFE (specify) ____                                   |                                            |
| <b>B</b> This return/report is:                                                            | <input type="checkbox"/> the first return/report;              | <input type="checkbox"/> the final return/report;                               |                                            |
|                                                                                            | <input type="checkbox"/> an amended return/report;             | <input type="checkbox"/> a short plan year return/report (less than 12 months). |                                            |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                 | <input type="checkbox"/>                                       |                                                                                 |                                            |
| <b>D</b> Check box if filing under:                                                        | <input checked="" type="checkbox"/> Form 5558;                 | <input type="checkbox"/> automatic extension;                                   | <input type="checkbox"/> the DFVC program; |
|                                                                                            | <input type="checkbox"/> special extension (enter description) |                                                                                 |                                            |

|                                                                                                                                                                                                                                                                                                              |                                                                |              |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                               | <b>Basic Plan Information</b> —enter all requested information |              |  |
| <b>1a</b> Name of plan<br>CITATION CORPORATION 401(K) RETIREMENT PLAN<br><br><br><b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br>CITATION CORPORATION<br><br><br>2700 CORPORATE DR STE 100<br>BIRMINGHAM, AL 35242-2733 | <b>1b</b> Three-digit plan number (PN) ►                       | 002          |  |
|                                                                                                                                                                                                                                                                                                              | <b>1c</b> Effective date of plan                               | 10/01/1985   |  |
|                                                                                                                                                                                                                                                                                                              | <b>2b</b> Employer Identification Number (EIN)                 | 63-0828225   |  |
|                                                                                                                                                                                                                                                                                                              | <b>2c</b> Sponsor's telephone number                           | 205-271-7418 |  |
|                                                                                                                                                                                                                                                                                                              | <b>2d</b> Business code (see instructions)                     | 551112       |  |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/08/2010 | LYLA BRITT                                                   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/08/2010 | LYLA BRITT                                                   |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | 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")

CITATION CORPORATION

2700 CORPORATE DR STE 100  
BIRMINGHAM, AL 35242-2733**3b** Administrator's EIN

63-0828225

**3c** Administrator's telephone number

205-271-7418

**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**

3395

**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**

2374

**b** Retired or separated participants receiving benefits.....**6b**

0

**c** Other retired or separated participants entitled to future benefits.....**6c**

925

**d** Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

3299

**e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

4

**f** Total. Add lines **6d** and **6e**.....**6f**

3303

**g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

862

**h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

100

**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 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) ☒

Trust

(4) ☐

General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)(1) ☒

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)**a Pension Schedules**(1) ☒**R** (Retirement Plan Information)(2) ☐**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(3) ☐**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary**b General Schedules**(1) ☒**H** (Financial Information)(2) ☐**I** (Financial Information – Small Plan)(3) ☒**A** (Insurance Information)(4) ☒**C** (Service Provider Information)(5) ☒**D** (DFE/Participating Plan Information)(6) ☐**G** (Financial Transaction Schedules)

|                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                           |                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b><br><br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

|                                                                                            |                                                             |     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                             |     |
| <b>A</b> Name of plan<br>CITATION CORPORATION 401(K) RETIREMENT PLAN                       | <b>B</b> Three-digit plan number (PN) ▶                     | 002 |
|                                                                                            |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500.<br>CITATION CORPORATION     | <b>D</b> Employer Identification Number (EIN)<br>63-0828225 |     |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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

THE NEW ENGLAND

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 04-2708937 | 65978         | 041565-000                            | 11                                                                          | 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 |
| 8                                    | 89                            |

**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

NEW ENGAND FINANCIAL  
795 RIDGE LAKE BLVD #200  
MEPHIS, TN 38120

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 8                                             | 0                               |             | 3                     |

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

CHAPPELLE CONSULTING  
1747 REESE ST  
HOMEWOOD, AL 34209

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                                              | (e) Organization code |
|-----------------------------------------------|---------------------------------|----------------------------------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose                                  |                       |
| 0                                             | 67                              | SERVICE FEE PRORATED NOT DEDUCTED FROM PLAN. | 3                     |

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

CAPITAL STRATEGIES GROUP

2 METROPLEX DRIVE SUITE 111  
BIRMINGHAM, AL 35209

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                                    | (e) Organization code |
|-----------------------------------------------|---------------------------------|------------------------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose                        |                       |
| 0                                             | 22                              | SERVICE FEE NOT DEDUCTED FROM PLAN | 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.

|                                                                                                        |          |   |
|--------------------------------------------------------------------------------------------------------|----------|---|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0 |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 0 |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

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

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                 |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b> | 740 |
| <b>b</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. .... | <b>10b</b> |     |

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. ▶

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                      |     |
| A Name of plan<br>CITATION CORPORATION 401(K) RETIREMENT PLAN                              | B Three-digit plan number (PN) ▶                     | 002 |
| C Plan sponsor's name as shown on line 2a of Form 5500.<br>CITATION CORPORATION            | D Employer Identification Number (EIN)<br>63-0828225 |     |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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<br>PRINCIPAL LIFE INSURANCE COMPANY |
|-------------------------------------------------------------------|

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 42-0127290 | 61271         | 434090                                | 3303                                                                        | 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 |
| 0                                    | 0                             |

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

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

| (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>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |          |
|--------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0        |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 24944784 |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

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

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                 |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b> |  |
| <b>b</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. .... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2009</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009                                                                                                                                |                                                                                                                                                                                                                        |                                                |
| <b>A</b> Name of plan<br>CITATION CORPORATION 401(K) RETIREMENT PLAN                                                                                                                                                      | <b>B</b> Three-digit plan number (PN) ▶                                                                                                                                                                                | 002                                            |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>CITATION CORPORATION                                                                                                                                     | <b>D</b> Employer Identification Number (EIN)<br>63-0828225                                                                                                                                                            |                                                |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| PRINCIPAL LIFE INSURANCE COMPANY                                                                                  |
| 42-0127290                                                                                                        |

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 13 37 50 64                   | CONTRACT ADMINISTRATOR                                                                                   | 73112                                                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                     |                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CITATION CORPORATION 401(K) RETIREMENT PLAN</u>                         | <b>B</b> Three-digit plan number (PN) <u>002</u>                   |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>CITATION CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>63-0828225</u> |

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

|                                                                                           |                               |                                                                                                                     |
|-------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE FUND</u>         |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>UNION BOND &amp; TRUST COMPANY</u>   |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>93-6274328-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>14448022</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE III SA-R6</u>         |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-022</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN GOVT &amp; HQ BOND SA-R6</u>       |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-007</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>940271</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SEP ACCT-R6</u>       |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-024</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5878</u>     |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL SMALLCAP SEP ACCT-R6</u>      |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-014</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1714902</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP BLEND I SEP ACCT-R6</u>      |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-017</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2152331</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>      |                               |                                                                                                                     |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                     |
| <b>c</b> EIN-PN <u>42-0127290-027</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>940518</u>   |

|                                                                                                    |                                        |                                                                                                                             |
|----------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN BOND AND MORTGAGE SA-R6</a>        |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-005</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">2987076</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN DIVERSIFIED INTL SA-R6</a>         |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-015</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">2737400</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN LGCAP S&amp;P 500 INDEX SA-R6</a>  |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-016</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">4543748</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN SMCAP S&amp;P 600 INDEX SA-R6</a>  |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-028</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">1576199</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN MIDCAP S&amp;P 400 IDX SA-R6</a>   |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-023</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">2630980</a> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN MIDCAP GROWTH III SA-R6</a>        |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-026</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">323023</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN LARGE CAP VALUE III SA-R6</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-068</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">312281</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN SMALLCAP GROWTH II SA-R6</a>       |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-071</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">399455</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN LIFETIME 2010 SEP ACCT-R6</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-075</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">584870</a>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <a href="#">PRIN LIFETIME 2020 SEP ACCT-R6</a>      |                                        |                                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): <a href="#">PRINCIPAL LIFE INSURANCE COMPANY</a> |                                        |                                                                                                                             |
| <b>c</b> EIN-PN <a href="#">42-0127290-076</a>                                                     | <b>d</b> Entity code <a href="#">P</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">1433747</a> |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-077 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 628523 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-078 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 453188 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-079 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 415489 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

|                                |                        |                                                                                                           |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-080 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29553 |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE I SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-094 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135351 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2009</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2009 or fiscal plan year beginning <b>01/01/2009</b> and ending <b>12/31/2009</b> |                                                                        |            |
| <b>A</b> Name of plan<br><b>CITATION CORPORATION 401(K) RETIREMENT PLAN</b>                              | <b>B</b> Three-digit plan number (PN)                                  | <b>002</b> |
|                                                                                                          |                                                                        |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>CITATION CORPORATION</b>             | <b>D</b> Employer Identification Number (EIN)<br><br><b>63-0828225</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 47260                 | 0               |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 7554                  | 0               |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 4600336               | 1999022         |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 25652386              | 14448022        |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   | 25865419              | 24944784        |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 4801040               | 4639002         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   | 128617                | 130723          |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 61102612              | 46161553        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 61102612 | 46161553 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 0          |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1601625    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 46533      |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1648158   |

**b Earnings on investments:****(1) Interest:**

|                                                                                                      |                 |        |        |
|------------------------------------------------------------------------------------------------------|-----------------|--------|--------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 0      |        |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> | 0      |        |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> | 0      |        |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> | 0      |        |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> | 150190 |        |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> | 2106   |        |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |        | 152296 |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                      | <b>2b(2)(A)</b> | 0      |        |
| <b>(B)</b> Common stock .....                                                                        | <b>2b(2)(B)</b> | 0      |        |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                            | <b>2b(2)(C)</b> | 42822  |        |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....            | <b>2b(2)(D)</b> |        | 42822  |
| (3) Rents .....                                                                                      | <b>2b(3)</b>    |        | 0      |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                           | <b>2b(4)(A)</b> | 0      |        |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                        | <b>2b(4)(B)</b> | 0      |        |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....            | <b>2b(4)(C)</b> |        | 0      |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> | 0          |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> | 0          |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            | 1745551   |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            | 4325561   |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            | 0         |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 1182939   |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            | 4007      |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 9101334   |

**Expenses**

|                                                                                            |              |          |          |
|--------------------------------------------------------------------------------------------|--------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 20442423 |          |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> | 0        |          |
| (3) Other .....                                                                            | <b>2e(3)</b> | 0        |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |          | 20442423 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |          | 0        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |          | 0        |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |          |          |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> | 0        |          |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> | 73112    |          |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> | 0        |          |
| (4) Other .....                                                                            | <b>2i(4)</b> | 0        |          |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |          | 73112    |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |          | 20515535 |

**Net Income and Reconciliation**

|                                                                               |              |  |           |
|-------------------------------------------------------------------------------|--------------|--|-----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | -11414201 |
| <b>l</b> Transfers of assets:                                                 |              |  |           |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  | 0         |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  | 3526858   |

**Part III Accountant's Opinion**

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: WARREN, AVERETT, KIMBROUGH & MARINO

(2) EIN: 63-1239864

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 | X   |    | 7981    |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  | 0       |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  | 0       |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  | 0       |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 5000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> 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. ....                                                                                                                        |     |    |         |

- 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) |
|--------------------------------------|--------------|-------------|
| COMPASS AUTOMOTIVE GROUP 401(K) PLAN | 77-0306617   | 002         |
|                                      |              |             |
|                                      |              |             |
|                                      |              |             |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>2009</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>This Form is Open to Public Inspection.</b> |

|                                                                                                          |                                                                    |  |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--|
| For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u> |                                                                    |  |
| <b>A</b> Name of plan<br><u>CITATION CORPORATION 401(K) RETIREMENT PLAN</u>                              | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CITATION CORPORATION</u>             | <b>D</b> Employer Identification Number (EIN)<br><u>63-0828225</u> |  |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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..... 

|          |          |
|----------|----------|
| <b>1</b> | <u>0</u> |
|----------|----------|

**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): 42-0127290

**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..... 

|          |  |
|----------|--|
| <b>3</b> |  |
|----------|--|

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

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

|                                                                                                                                                 |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>6a</b>                                                                                                                                       |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                      |  |
| <b>c</b> 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)..... |  |
| <b>6c</b>                                                                                                                                       |  |

**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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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): \_\_\_\_\_

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**CITATION CORPORATION 401(k) RETIREMENT PLAN**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULE**

**DECEMBER 31, 2009**

## CONTENTS

|                                                                        |           |
|------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITORS' REPORT</b>                                    | Page<br>3 |
| <b>FINANCIAL STATEMENTS</b>                                            |           |
| Statements of Net Assets Available for Benefits                        | 4         |
| Statement of Changes in Net Assets Available for Benefits              | 5         |
| Notes to Financial Statements                                          | 6         |
| <b>SUPPLEMENTAL SCHEDULE</b>                                           |           |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year)         | 21        |
| Schedule H, Line 4a - Schedule of Delinquent Participant Contributions | 22        |

# WARREN, AVERETT, & KIMBROUGH MARINO, LLC

CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS & FINANCIAL CONSULTANTS

## INDEPENDENT AUDITORS' REPORT

October 7, 2010

Plan Administrator  
Citation Corporation 401(k) Retirement Plan  
Birmingham, Alabama

We were engaged to audit the financial statements and supplemental schedule of Citation Corporation 401(k) Retirement Plan as of December 31, 2009 and 2008, and for the year ended December 31, 2009, as listed in the accompanying contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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

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

*Warren, Averett, Kimbrough & Marino, LLC*

Birmingham, Alabama

415 EAST 10TH STREET  
ANNISTON, AL 35056  
(256)241-0560  
FAX (256)236-4670

2500 ACTON ROAD  
BIRMINGHAM, AL 35243  
(205)979-4100  
FAX (205)979-6313

501 5TH STREET SW  
CULLMAN, AL 35055  
(256)739-0312  
FAX (256)739-1896

WWW.WAKM.COM

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2009 AND 2008**

| <b>ASSETS</b>                                                                                         | <b>2009</b>                 | <b>2008</b>                 |
|-------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Investments, at fair value</b>                                                                     | \$ 46,161,553               | \$ 61,047,798               |
| <b>Contributions Receivable</b>                                                                       |                             |                             |
| Company contributions                                                                                 | -                           | 47,260                      |
| Participant contributions                                                                             | -                           | 7,554                       |
|                                                                                                       | <u>-</u>                    | <u>54,814</u>               |
| <b>Net Assets Reflecting All Investments at Fair Value</b>                                            | 46,161,553                  | 61,102,612                  |
| <b>Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts</b> | <u>(96,972)</u>             | <u>1,256,278</u>            |
| <b>Net Assets Available for Benefits</b>                                                              | <u><u>\$ 46,064,581</u></u> | <u><u>\$ 62,358,890</u></u> |

See notes to financial statements.

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**Additions to Net Assets Attributed to**

Investment income:

Net appreciation in fair value of investments \$ 5,904,808

Interest and dividends 195,118

6,099,926

Contributions:

Participant 1,601,625

Rollovers 46,533

1,648,158

7,748,084

**Deductions from Net Assets Attributed to**

Distributions to participants 20,442,423

Administrative expenses 73,112

20,515,535

**Net Decrease Prior to Transfers** (12,767,451)

**Transfers out, net** (3,526,858)

**Net Decrease** (16,294,309)

**Net Assets Available for Benefits - beginning of year** 62,358,890

**Net Assets Available for Benefits - end of year** \$ 46,064,581

See notes to financial statements.

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE A - DESCRIPTION OF THE PLAN**

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

**General**

The Plan is a defined contribution plan covering substantially all eligible employees of Citation Corporation, Inc. (the Company), including subsidiaries or divisions, who are not members of collective bargaining groups. In February 2010, the Company and Grede, LLC formed a new company, Grede Holdings, LLC. Effective February 5, 2010, sponsorship of the Plan transferred from the Company to Grede Holdings, LLC.

Employees are eligible to participate in the Plan after completing three months of service and attaining age 18. Eligible employees can begin participating on the first day of each calendar quarter. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

In November 2009, the Company sold the Albion, Indiana division, terminating substantially all employees of that division.

In April 2009, the Company closed the Lufkin, Texas division, terminating substantially all employees of that division.

In March 2009, the Company sold the Grand Rapids, Michigan division. As of the date of the acquisition, the custodian of the Plan was directed to transfer the assets of the eligible participants that were employees of the Grand Rapids division to another qualified plan administered by the acquiring company. Substantially all assets were transferred out of the Plan on May 6, 2009. The remaining assets were transferred out by September 30, 2009.

In June 2008, the Company closed Bohn Aluminum, Inc., a division of the Company, terminating from employment substantially all employees of that division.

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE A - DESCRIPTION OF THE PLAN - Continued**

**Contributions**

Contributions to the Plan may consist of participant elective deferral contributions and Company-matching contributions. Annual participant elective contributions, if any, may not exceed 30 percent of the participant's cumulative compensation, as defined, during the Plan year. Participants' contributions are subject to limits prescribed by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Effective January 1, 2009, the Plan was amended to discontinue Company-matching contributions. In 2008, the Company made matching contributions to each participant's account in an amount equal to 100 percent of the amount deferred by each participant up to a maximum of four percent of the participant's compensation. Additionally, the Company may make discretionary employer contributions to nonhighly-compensated participants in an amount to be determined by the Company's Board of Directors. There were no discretionary contributions made during the 2009 and 2008 Plan years.

**Investments**

Participants may direct the investment of their contributions, as well as the Company-matching contributions, into various investment options offered by the Plan.

**Participant Accounts**

Each participant's account is credited with the participant's contributions and allocations of Company contributions, Plan earnings or losses and charged with an allocation of administrative expenses. Allocations are based on participant account balances. Distributions, withdrawals and allocated expenses are subtracted from the account balances when paid. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting**

Participant contributions, Company-matching contributions and rollover contributions become fully vested upon receipt.

Each participant's discretionary Company contributions become fully vested upon normal retirement, disability, death or after four years of credited service.

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE A - DESCRIPTION OF THE PLAN - Continued**

**Participant Loans**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through biweekly payroll deductions.

**Payment of Benefits**

On termination of service due to separation, retirement, death or disability, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount equal to the value of the participant's vested interest in his or her account or in annual installments.

**Forfeitures**

Forfeitures, less any amounts applied to Plan expenses, shall be used to offset Company-matching contributions. The forfeiture balance as of December 31, 2009, was \$825 (\$918 as of December 31, 2008).

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the Plan have been prepared on the accrual basis of accounting.

On July 1, 2009, the Financial Accounting Standards Board (FASB) released the Accounting Standards Codification (ASC). The ASC became the single source of authoritative nongovernmental generally accepted accounting principles (GAAP) and is effective for periods ending after September 15, 2009. All existing accounting standards documents were superseded, and any other literature not included in the ASC is considered nonauthoritative. The adoption of the ASC did not have any impact on the Plan's financial condition, as the ASC did not change existing GAAP. The adoption of the ASC changes the approach of referencing authoritative literature by topic rather than by type of standard. Accordingly, references to former FASB positions, statements, interpretations, opinions, bulletins or other pronouncements in the Plan's notes to financial statements are now presented as references to the corresponding topic in the ASC.

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -**  
**Continued**

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Plan invests in a stable value fund, which holds synthetic investment contracts, that is fully benefit-responsive, of which Principal Life Insurance Company is the custodian. The statements of net assets available for benefits present the fair value of the investment contract, as well as the adjustment of the investment from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The fair value of the Plan's investment in the Principal Stable Value Fund is primarily based on market values obtained from independent pricing services, quotes by dealers who are market makers in those securities, a pricing service based upon market transactions for normal, institutional-sized trading units of the same or similar securities or the net asset value per share/unit on the valuation date. Accrued interest, if any, on the underlying investments of the synthetic investment contracts is added to the fair value of the investments for presentation purposes. The fair value of the wrap contracts associated with the synthetic investment contracts is determined using the market approach discounting methodology, which incorporates the difference between current market level rates for contract level wrap fees and the wrap fee being charged. The difference is calculated as a dollar value and discounted by the prevailing interpolated yield curve as of year end.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -**  
**Continued**

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

Management fees and operating expenses charged to the Plan for investments in the pooled separate accounts and collective trust funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**Contributions**

Contributions from participants and Company-matching contributions are recorded in the period in which the Company makes the deductions from the employees' payroll. Rollover contributions are recorded as Plan contributions during the period in which the funds are received by the Plan.

**Payment of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

The Company provides certain administrative and accounting services to the Plan at no cost and also pays certain other administrative expenses on behalf of the Plan and is not reimbursed by the Plan. Certain administrative expenses, including record keeping fees, have been paid by the Plan.

**Transfers**

As employees of the Company move between employment positions within the Company, they may become participants in another Company-sponsored retirement plan. Corresponding transfers of funds between plans are reflected as transfers in the accompanying financial statements.

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
Continued**

**Uncertain Tax Positions**

On January 1, 2009, the Plan adopted the provisions of the ASC relating to uncertainty in income taxes. The guidance requires entities to assess their uncertain tax positions for the likelihood that they would be overturned upon Internal Revenue Service (IRS) examination. In accordance with this guidance, the Plan has determined that it does not have any positions at December 31, 2009, that it would be unable to substantiate. Prior to implementation, disclosure requirements were governed by the guidance for contingencies.

The Plan has filed Form 5500, which is the annual return for employee benefit plans, for all years through December 31, 2008. Years December 31, 2006, and subsequent remain subject to audit by taxing authorities.

**Subsequent Events**

Management has evaluated subsequent events and their potential effects on these financial statements through the report date, which is the date the financial statements were available to be issued.

**NOTE C - INVESTMENT INFORMATION**

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2009 and 2008, and net appreciation in fair value of investments and interest and dividends for the year ended December 31, 2009, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Principal Life Insurance Company (the custodian).

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE C - INVESTMENT INFORMATION - Continued**

The following presents the fair market values of individual assets that represent five percent or more of the Plan's net assets at December 31:

|                                     | <b>2009</b>  | <b>2008</b>  |
|-------------------------------------|--------------|--------------|
| Principal Stable Value Fund         | \$14,448,022 | \$25,652,386 |
| Principal Large Cap S&P 500 Index   | 4,543,748    | 4,276,611    |
| Principal Mid Cap S&P 400 Index     | 2,630,980    | -            |
| Principal Bond and Mortgage         | 2,987,076    | 3,546,241    |
| Principal Diversified International | 2,737,400    | -            |
| Participant loans                   | -            | 4,600,336    |

During the year ended December 31, 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

|                          |                            |
|--------------------------|----------------------------|
| Common/collective trust  | \$ 397,229                 |
| Pooled separate accounts | 4,324,640                  |
| Mutual funds             | <u>1,182,939</u>           |
|                          | <u><u>\$ 5,904,808</u></u> |

**NOTE D - FAIR VALUE MEASUREMENTS**

ASC Topic 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE D - FAIR VALUE MEASUREMENTS - Continued**

- Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2009 and 2008.

*Mutual funds:* Valued at the net asset value (NAV) of shares held by the Plan at year end.

*Common/collective trust:* Valued based on the fair value of the underlying investments as described in Note B.

*Pooled separate accounts:* The underlying investments consist of mutual funds; domestic and international stocks; fixed securities, such as asset-backed securities, residential mortgage-backed securities, commercial mortgage-backed securities and corporate bonds; and commercial real estate, including mortgage loans, which are backed by the associated properties. Mutual funds are valued at the net asset value of shares held by the Plan at year end. Common stock and fixed securities are valued at the closing price reported on the active market on which the individual securities are traded. Real estate is valued based on certified appraisals updated daily for changes in factors, such as occupancy levels, lease rates, overall market conditions and capital improvements. Mortgage loans are valued based on estimated market interest rates for loans of comparable quality and maturity giving consideration to the value of the underlying collateral.

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE D - FAIR VALUE MEASUREMENTS - Continued**

*Life insurance:* Valued at cash surrender value, which approximates fair value.

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

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

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE D - FAIR VALUE MEASUREMENTS - Continued**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

| Assets at Fair Value As of December 31, 2009 |                      |                                                                                |                                                         |                                                  |
|----------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------|
| Description                                  | Total                | Quoted<br>Prices in<br>Active<br>Markets for<br>Identical<br>Assets<br>Level 1 | Significant<br>Other<br>Observable<br>Inputs<br>Level 2 | Significant<br>Unobservable<br>Inputs<br>Level 3 |
| Mutual funds:                                |                      |                                                                                |                                                         |                                                  |
| Balanced/asset allocation                    | \$ 475,504           | \$ 475,504                                                                     | \$ -                                                    | \$ -                                             |
| Large U.S. equity                            | 2,993,417            | 2,993,417                                                                      | -                                                       | -                                                |
| Small/mid U.S. equity                        | 1,170,081            | 1,170,081                                                                      | -                                                       | -                                                |
| Total mutual funds                           | 4,639,002            | 4,639,002                                                                      | -                                                       | -                                                |
| Pooled separate accounts:                    |                      |                                                                                |                                                         |                                                  |
| Balanced/asset allocation                    | 3,545,370            | -                                                                              | 3,545,370                                               | -                                                |
| Fixed income                                 | 3,933,225            | -                                                                              | 3,933,225                                               | -                                                |
| International equity                         | 4,452,303            | -                                                                              | 4,452,303                                               | -                                                |
| Large U.S. equity                            | 7,008,360            | -                                                                              | 7,008,360                                               | -                                                |
| Small/mid U.S. equity                        | 5,065,008            | -                                                                              | 5,065,008                                               | -                                                |
| Owned real estate                            | 940,518              | -                                                                              | -                                                       | 940,518                                          |
| Total pooled separate accounts               | 24,944,784           | -                                                                              | 24,004,266                                              | 940,518                                          |
| Common/collective trust                      | 14,448,022           | -                                                                              | 14,448,022                                              | -                                                |
| Life insurance                               | 130,723              | -                                                                              | -                                                       | 130,723                                          |
| Participant loans                            | 1,999,022            | -                                                                              | -                                                       | 1,999,022                                        |
| Total assets at fair value                   | <u>\$ 46,161,553</u> | <u>\$ 4,639,002</u>                                                            | <u>\$ 38,452,288</u>                                    | <u>\$ 3,070,263</u>                              |

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE D - FAIR VALUE MEASUREMENTS - Continued**

| Assets at Fair Value As of December 31, 2008 |                      |                                                                                |                                                         |                                                  |
|----------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------|
| Description                                  | Total                | Quoted<br>Prices in<br>Active<br>Markets for<br>Identical<br>Assets<br>Level 1 | Significant<br>Other<br>Observable<br>Inputs<br>Level 2 | Significant<br>Unobservable<br>Inputs<br>Level 3 |
| Mutual funds                                 | \$ 4,801,040         | \$ 4,801,040                                                                   | \$ -                                                    | \$ -                                             |
| Pooled separate accounts                     | 25,865,419           | -                                                                              | 24,356,029                                              | 1,509,390                                        |
| Common/collective trust                      | 25,652,386           | -                                                                              | 25,652,386                                              | -                                                |
| Life insurance                               | 128,617              | -                                                                              | -                                                       | 128,617                                          |
| Participant loans                            | 4,600,336            | -                                                                              | -                                                       | 4,600,336                                        |
|                                              | <u>\$ 61,047,798</u> | <u>\$ 4,801,040</u>                                                            | <u>\$ 50,008,415</u>                                    | <u>\$ 6,238,343</u>                              |

The tables below set forth a summary of changes in the fair value of the Plan's Level 3 investment assets for the years ended December 31, 2009 and 2008:

|                                                                                       | Pooled<br>Separate<br>Account | Participant<br>Loans | Life<br>Insurance |
|---------------------------------------------------------------------------------------|-------------------------------|----------------------|-------------------|
| Beginning balance - January 1, 2009                                                   | \$ 1,509,390                  | \$ 4,600,336         | \$ 128,617        |
| Realized gains (losses)                                                               | (50,607)                      | -                    | -                 |
| Unrealized gains (losses) relating to<br>instruments still held at the reporting date | (402,419)                     | -                    | -                 |
| Purchases, sales, issuances and settlements<br>(net)                                  | <u>(115,846)</u>              | <u>(2,601,314)</u>   | <u>2,106</u>      |
| Ending balance - December 31, 2009                                                    | <u>\$ 940,518</u>             | <u>\$ 1,999,022</u>  | <u>\$ 130,723</u> |

|                                                                                       | Pooled<br>Separate<br>Account | Participant<br>Loans | Life<br>Insurance |
|---------------------------------------------------------------------------------------|-------------------------------|----------------------|-------------------|
| Beginning balance - January 1, 2008                                                   | \$ 3,476,150                  | \$ 5,119,558         | \$ 137,063        |
| Realized gains (losses)                                                               | 163,909                       | -                    | -                 |
| Unrealized gains (losses) relating to<br>instruments still held at the reporting date | (389,685)                     | -                    | -                 |
| Purchases, sales, issuances and settlements<br>(net)                                  | <u>(1,740,984)</u>            | <u>(519,222)</u>     | <u>(8,446)</u>    |
| Ending balance - December 31, 2008                                                    | <u>\$ 1,509,390</u>           | <u>\$ 4,600,336</u>  | <u>\$ 128,617</u> |

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE E - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

**NOTE F - TAX STATUS**

The Plan obtained its latest determination letter on April 26, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and 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.

**NOTE G - RELATED PARTY TRANSACTIONS**

Certain Plan investments are units of pooled separate accounts managed by Principal Life Insurance Company. Principal Life Insurance Company is the custodian (see Note C) as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services were included as a reduction of the return earned on each fund. Fees paid by the Plan for other services amounted to \$73,112 for the year ended December 31, 2009.

**NOTE H - RISKS 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 statements of net assets available for benefits.

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE I - PROHIBITED TRANSACTIONS**

During 2009, the Company determined that certain amounts of participant deferrals were not remitted to the Plan in accordance with the Department of Labor's (DOL) rules regarding the timeliness of depositing such employee contributions, representing a nonexempt loan of funds to the Company from the Plan. The Company is taking remedial actions under the DOL's Self Correction Program to correct the matter and remit lost earnings on delinquent contributions. The Company does not expect the lost earnings to be material to the financial statements.

**NOTE J - 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 to the Form 5500:

|                                                                                                | <b>2009</b>                | <b>2008</b>                |
|------------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| Net assets available for benefits per the financial statements                                 | \$46,064,581               | \$62,358,890               |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | <u>96,972</u>              | <u>(1,256,278)</u>         |
| Net assets available for benefits per the Form 5500                                            | <u><u>\$46,161,553</u></u> | <u><u>\$61,102,612</u></u> |

The following is a reconciliation of total additions per the financial statements for the year ended December 31, 2009, to total income per the Form 5500:

|                                                                                                     |                            |
|-----------------------------------------------------------------------------------------------------|----------------------------|
| Total additions per the financial statements                                                        | \$ 7,748,084               |
| 2009 adjustment from fair value to contract value for fully benefit-responsive investment contracts | 96,972                     |
| 2008 adjustment from fair value to contract value for fully benefit-responsive investment contracts | <u>1,256,278</u>           |
| Total income per the Form 5500                                                                      | <u><u>\$ 9,101,334</u></u> |

**CITATION CORPORATION 401(k) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE K - SUBSEQUENT EVENTS**

Effective February 1, 2010, the Plan was amended to reinstate an employer-matching contribution, to be determined year to year by the Company. Furthermore, the Plan was amended to no longer exclude highly-compensated employees from discretionary employer contributions.

Effective February 5, 2010, the name of the Plan was amended to be Grede Holdings, LLC 401(k) Retirement Plan.

## SUPPLEMENTAL SCHEDULE

**CITATION CORPORATION 401(k) RETIREMENT PLAN**  
**EIN # 63-0828225**  
**PLAN # 002**  
**SCHEDULE H, LINE 4i**  
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2009**

| (a) | (b) Identity of issue, borrower,<br>lessor or similar party | (c) Description of investment,<br>including maturity date, rate of<br>interest, collateral, par or<br>maturity value | (e) Current<br>value |
|-----|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------|
| *   | Principal Life Insurance Company:                           |                                                                                                                      |                      |
|     | Principal Money Market                                      | Pooled separate account                                                                                              | \$ 5,878             |
|     | Principal Bond and Mortgage                                 | Pooled separate account                                                                                              | 2,987,076            |
|     | Principal Government & H/Q Bond                             | Pooled separate account                                                                                              | 940,271              |
|     | Principal U.S. Property                                     | Pooled separate account                                                                                              | 940,518              |
|     | Principal Life Time Strategic Income                        | Pooled separate account                                                                                              | 29,553               |
|     | Principal Life Time 2010                                    | Pooled separate account                                                                                              | 584,870              |
|     | Principal Life Time 2020                                    | Pooled separate account                                                                                              | 1,433,747            |
|     | Principal Life Time 2030                                    | Pooled separate account                                                                                              | 628,523              |
|     | Principal Life Time 2040                                    | Pooled separate account                                                                                              | 453,188              |
|     | Principal Life Time 2050                                    | Pooled separate account                                                                                              | 415,489              |
|     | Principal Large Cap Value III                               | Pooled separate account                                                                                              | 312,281              |
|     | Principal Large Cap Blend I                                 | Pooled separate account                                                                                              | 2,152,331            |
|     | Principal Large Cap S&P 500 Index                           | Pooled separate account                                                                                              | 4,543,748            |
|     | Principal Small Cap Value I                                 | Pooled separate account                                                                                              | 135,351              |
|     | Principal Partner Mid Cap Growth III                        | Pooled separate account                                                                                              | 323,023              |
|     | Principal Mid Cap S&P 400 Index                             | Pooled separate account                                                                                              | 2,630,980            |
|     | Principal Small Cap S&P 600 Index                           | Pooled separate account                                                                                              | 1,576,199            |
|     | Principal Small Cap Growth II                               | Pooled separate account                                                                                              | 399,455              |
|     | Principal Diversified International                         | Pooled separate account                                                                                              | 2,737,400            |
|     | Principal International Small Cap                           | Pooled separate account                                                                                              | 1,714,903            |
| *   | Union Bond & Trust Company:                                 |                                                                                                                      |                      |
|     | Principal Stable Value Fund                                 | Common/collective trust                                                                                              | 14,448,022           |
|     | Vanguard Group:                                             |                                                                                                                      |                      |
|     | Vanguard Asset Allocation Fund                              | Mutual fund                                                                                                          | 475,504              |
|     | Vanguard Growth & Income Fund                               | Mutual fund                                                                                                          | 767,280              |
|     | Vanguard Morgan Growth Fund                                 | Mutual fund                                                                                                          | 531,537              |
|     | The American Funds:                                         |                                                                                                                      |                      |
|     | American Funds Growth Fund of America R3 Fund               | Mutual fund                                                                                                          | 1,694,600            |
|     | Fidelity Investments:                                       |                                                                                                                      |                      |
|     | Fidelity Advisor Mid Cap I Fund                             | Mutual fund                                                                                                          | 1,170,081            |
| *   | Participant loans                                           | Interest rates from 1.00% to 9.25%                                                                                   | 1,999,022            |
|     | New England Financial                                       | Cash surrender value of life insurance policies                                                                      | 130,723              |
|     |                                                             |                                                                                                                      | <u>\$ 46,161,553</u> |

\* Party in interest to the Plan

Column (d) has not been presented as this information is not applicable.

See independent auditors' report.

CITATION CORPORATION 401(k) RETIREMENT PLAN  
EIN # 63-0828225  
PLAN # 002  
SCHEDULE H, LINE 4a  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
DECEMBER 31, 2009

| Date      | Participant<br>Contribution<br>Transferred<br>Late to Plan | Totals that Constitute Nonexempt Prohibited Transactions |                                            |                                                   | Total Fully<br>Corrected under<br>VFCP and PTE<br>2002-51 |
|-----------|------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
|           |                                                            | Contributions<br>Not Corrected                           | Contributions<br>Corrected<br>Outside VFCP | Contributions<br>Pending<br>Correction<br>in VFCP |                                                           |
| 1/16/2009 | \$ 7,789                                                   | \$ -                                                     | \$ -                                       | \$ 7,789                                          | \$ -                                                      |
| 2/20/2009 | 4                                                          | -                                                        | -                                          | 4                                                 | -                                                         |
| 4/3/2009  | 26                                                         | -                                                        | -                                          | 26                                                | -                                                         |
| 4/10/2009 | 27                                                         | -                                                        | -                                          | 27                                                | -                                                         |
| 4/17/2009 | 26                                                         | -                                                        | -                                          | 26                                                | -                                                         |
| 4/24/2009 | 26                                                         | -                                                        | -                                          | 26                                                | -                                                         |
| 5/1/2009  | 26                                                         | -                                                        | -                                          | 26                                                | -                                                         |
| 6/5/2009  | 26                                                         | -                                                        | -                                          | 26                                                | -                                                         |
| 6/12/2009 | 31                                                         | -                                                        | -                                          | 31                                                | -                                                         |

See independent auditors' report.

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

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

CITATION CORPORATION  
 401(K) RETIREMENT PLAN  
 EIN 63 0828225  
 PLAN NUMBER 002  
 PLAN YEAR 01/01/2009 TO 12/31/2009

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
|     | The American Funds                                               | Registered Investment Company<br>Am Fds Grth Fd of Am R3 Fund                                                     | \$ 0.00     | \$ 1,694,600.23      |
|     | Fidelity Investments                                             | Registered Investment Company<br>Fidelity Adv Mid Cap I Fund                                                      | \$ 0.00     | \$ 1,170,081.24      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Bond and Mortgage SA-R6                                                          | \$ 0.00     | \$ 2,987,075.55      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Diversified Intl SA-R6                                                           | \$ 0.00     | \$ 2,737,400.05      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Govt & HQ Bond SA-R6                                                             | \$ 0.00     | \$ 940,270.90        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Intl SmallCap Sep Acct-R6                                                        | \$ 0.00     | \$ 1,714,902.45      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LargeCap Value III SA-R6                                                         | \$ 0.00     | \$ 312,281.20        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin IgCap Blend I Sep Acct-R6                                                        | \$ 0.00     | \$ 2,152,330.85      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin IgCap S&P 500 Index SA-R6                                                        | \$ 0.00     | \$ 4,543,747.67      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime Strat Inc SA-R6                                                         | \$ 0.00     | \$ 29,553.30         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime 2010 Sep Acct-R6                                                        | \$ 0.00     | \$ 584,870.18        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime 2020 Sep Acct-R6                                                        | \$ 0.00     | \$ 1,433,747.38      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime 2030 Sep Acct-R6                                                        | \$ 0.00     | \$ 628,522.87        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime 2040 Sep Acct-R6                                                        | \$ 0.00     | \$ 453,187.50        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LifeTime 2050 Sep Acct-R6                                                        | \$ 0.00     | \$ 415,489.30        |

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

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

PLAN NAME GREDE HOLDINGS LLC 401(K)  
 PLAN NAME RETIREMENT PLAN  
 EIN 63 0828225  
 PLAN NUMBER 002  
 PLAN YEAR 01/01/2009 TO 12/31/2009

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin MidCap Growth III SA-R6                                                          | \$0.00      | \$323,022.67         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin MidCap S&P 400 Idx SA-R6                                                         | \$0.00      | \$2,630,980.43       |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Money Market Sep Acct-R6                                                         | \$0.00      | \$5,878.48           |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin SmallCap Growth II SA-R6                                                         | \$0.00      | \$399,454.77         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin SmallCap Value I SA-R6                                                           | \$0.00      | \$135,351.20         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin SmCap S&P 600 Index SA-R6                                                        | \$0.00      | \$1,576,199.08       |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin U.S. Property Sep Acct-R6                                                        | \$0.00      | \$940,517.78         |
| *   | Union Bond & Trust Company                                       | Common/Collective Trust<br>Principal Stable Value Fund                                                            | \$0.00      | \$14,448,022.00      |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Asset Allocation Fund                                                   | \$0.00      | \$475,504.31         |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Growth & Income Fund                                                    | \$0.00      | \$767,279.62         |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Morgan Growth Fund                                                      | \$0.00      | \$531,536.86         |
|     | Participant Loans                                                | Range of Interest Rates<br>Rates Range From 1.00% To 9.25%                                                        | \$0.00      | \$1,999,022.00       |
|     | New England Financial                                            | Life Insurance Cash Value                                                                                         | \$0.00      | \$130,723.00         |