

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan DAIDO METAL BELLEFONTAINE HOURLY EMPLOYEES' RETIREMENT SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 12/01/1996
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DAIDO METAL BELLEFONTAINE L.L.C. 1215 GREENWOOD STREET BELLEFONTAINE, OH 43311-1692
2b	Employer Identification Number (EIN) 06-1754267
2c	Sponsor's telephone number 937-592-5010
2d	Business code (see instructions) 336300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	CURTIS TUTAK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	CURTIS TUTAK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

DAIDO METAL BELLEFONTAINE L.L.C.

1215 GREENWOOD STREET
BELLEFONTAINE, OH 43311-1692**3b** Administrator's EIN

06-1754267

3c Administrator's telephone number

937-592-5010

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**

236

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**

26

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

0

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

41

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

67

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

1

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

68

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

67

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

0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T 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)

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider 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>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

<div>A Name of plan</div> <div>DAIDO METAL BELLEFONTAINE HOURLY EMPLOYEES' RETIREMENT SAVINGS PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶ 003</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>DAIDO METAL BELLEFONTAINE L.L.C.</div>	<div>D Employer Identification Number (EIN)</div> <div>06-1754267</div>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52	NONE	275	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DAIDO METAL BELLEFONTAINE HOURLY EMPLOYEES' RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 DAIDO METAL BELLEFONTAINE L.L.C.	D Employer Identification Number (EIN) 06-1754267	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	82569	22247
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3600381	540674
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3682950	562921

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3682950	562921
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	13140	
(B) Participants	2a(1)(B)	29644	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		42784
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	5527	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5527
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	30626	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		30626
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		286862
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		365799

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3485628	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3485628
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	200	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		200
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3485828

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3120029
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: SPILMAN, HILLS, & HEIDEBRINK, LTD.

(2) EIN: 34-1833111

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 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: 0

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>DAIDO METAL BELLEFONTAINE HOURLY EMPLOYEES' RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAIDO METAL BELLEFONTAINE L.L.C.</u>	D Employer Identification Number (EIN) <u>06-1754267</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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): <u>23-2186884</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

SPILMAN,
HILLS &
HEIDEBRINK, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Plan Administrator
Bellefontaine Hourly Employees'
Retirement Savings Plan
Bellefontaine, Ohio

We were engaged to audit the financial statements of the Bellefontaine Hourly Employees' Retirement Savings Plan (the Plan) as of December 31, 2009 and 2008, and for the years then ended, and the supplemental schedule as of December 31, 2009, as listed in the table of contents. These financial statements and this 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 3, which was certified by The Vanguard Fiduciary Trust Company, the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

As discussed in Note 1 to the financial statements, on July 31, 2009, the Board of Directors of Daido Metal Bellefontaine, LLC, the Plan Sponsor, approved the closing of the Plan to further contributions effective September 30, 2009, with the intentions to terminate the Plan as soon as possible thereafter. In accordance with accounting principles generally accepted in the United States of America and as disclosed in Note 2, the Plan has changed the basis of accounting used to prepare its financial statements from the ongoing plan accrual basis used in preparing the 2008 financial statements to the liquidation basis for the 2009 financial statements.

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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Spilman, Hills & Heidebrink, Ltd.

October 6, 2010

**BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED
DECEMBER 31, 2009 (LIQUIDATION BASIS)
AND 2008**

See Independent Auditors' Report

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SPILMAN,
HILLS &
HEIDEBRINK, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Plan Administrator
Bellefontaine Hourly Employees'
Retirement Savings Plan
Bellefontaine, Ohio

We were engaged to audit the financial statements of the Bellefontaine Hourly Employees' Retirement Savings Plan (the Plan) as of December 31, 2009 and 2008, and for the years then ended, and the supplemental schedule as of December 31, 2009, as listed in the table of contents. These financial statements and this 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 3, which was certified by The Vanguard Fiduciary Trust Company, the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

As discussed in Note 1 to the financial statements, on July 31, 2009, the Board of Directors of Daido Metal Bellefontaine, LLC, the Plan Sponsor, approved the closing of the Plan to further contributions effective September 30, 2009, with the intentions to terminate the Plan as soon as possible thereafter. In accordance with accounting principles generally accepted in the United States of America and as disclosed in Note 2, the Plan has changed the basis of accounting used to prepare its financial statements from the ongoing plan accrual basis used in preparing the 2008 financial statements to the liquidation basis for the 2009 financial statements.

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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Spilman, Hills & Heidebrink, Ltd.

October 6, 2010

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

	<u>2009</u>	<u>2008</u>
Participant-Directed Investments, at Fair Value (Note 3)		
Registered investment companies	\$ 540,674	\$ 3,600,381
Participant loans	<u>22,247</u>	<u>82,569</u>
Assets Available for Benefits	<u>\$ 562,921</u>	<u>\$ 3,682,950</u>

*See Independent Auditors' Report
and Accompanying Notes*

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

	<u>2009</u>	<u>2008</u>
Additions to Assets Attributed to		
Investment income (loss) (Note 3)		
Net realized and unrealized gains (losses),		
registered investment companies	\$ 286,862	\$ (1,934,856)
Dividends, registered investment companies	30,626	155,236
Interest, participant loans	<u>5,527</u>	<u>8,668</u>
Total Investment Income (Loss)	323,015	(1,770,952)
Contributions		
Employer	13,140	-
Participant	<u>29,644</u>	<u>102,812</u>
Total Contributions	<u>42,784</u>	<u>102,812</u>
Total Investment Income (Loss)		
and Contributions	365,799	(1,668,140)
Deductions from Assets Attributed to		
Benefit payments	3,485,628	766,409
Deemed distributions of participant loans	-	172,867
Loan fees	<u>200</u>	<u>400</u>
Total Deductions	<u>3,485,828</u>	<u>939,676</u>
Change in Assets Available for Benefits	(3,120,029)	(2,607,816)
Assets Available for Benefits at Beginning of Year	<u>3,682,950</u>	<u>6,290,766</u>
Assets Available for Benefits at End of Year	<u><u>\$ 562,921</u></u>	<u><u>\$ 3,682,950</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Bellefontaine Hourly Employees' Retirement Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for further information.

General - The Plan is a defined contribution employee benefit plan for eligible hourly employees of Daido Metal Bellefontaine, LLC (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

On February 7, 2009, the Company announced its intentions to discontinue manufacturing operations effective July 1, 2009. As a result, the Company closed the Plan to further contributions on September 30, 2009 with intentions to terminate the Plan as soon as possible thereafter. The Company notified all participants of this intention to terminate the Plan and instructed them to liquidate their account balances either through a rollover to another qualified plan or an individual retirement account or through a lump sum payment. All balances of the Plan were liquidated by June 24, 2010.

Participation - Effective September 30, 2009, the Company closed the Plan to new participants. Prior to that date, qualified employees were eligible to become participants on the first day of the calendar quarter after completing three months of service with the Company.

Vesting - Participants are completely vested in their account balances at all times.

Contributions - Effective September 30, 2009, participants are no longer able to make deferral contributions into the Plan. Prior to that date, each participant could authorize the Company to defer from 1% to 15% of compensation for contribution to the Plan, subject to limitations under the Internal Revenue Code (the IRC).

During 2009, the Company made voluntary corrective contributions, in the amount of \$13,140, to compensate certain participants who had their accounts distributed in the form of a lump sum. These participants should have had the option to receive their benefits in the form of installments or as a spousal annuity under the provisions of the T&N Industries Employees Retirement Savings Plan (the T&N Plan), a plan that was previously merged into the Plan.

See Independent Auditors' Report

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Participant Accounts - Participants were allowed to direct contributions into their deferral account among the investment options available and may transfer invested balances at their discretion. Each participant's account is credited with the participant's compensation deferrals and earnings based on the performance of the investment options selected by the participant.

Benefit Payments - Participants receive payment of their account balance in a lump sum in accordance with the Plan provisions. Prior to approval of Plan termination, participants were eligible to receive benefits upon retirement after attaining normal retirement age, termination of employment or disability. Upon death, the beneficiary of a participant was entitled to receive payment of the participant's account balance in a lump sum. A participant having a vested balance from the T&N Plan was allowed to receive payment of their account balance in installments or as a spousal annuity.

If the participant had not requested a different disposition of their account balance within the applicable election period and the participant's account balance was less than \$1,000, payment was made in a lump sum to the participant without their consent. If the account balance was over \$1,000 but not greater than \$5,000, payment was made to an individual retirement account at a provider designated by the Company in accordance with Department of Labor guidelines.

In-service distributions from the compensation deferral accounts were allowed for participants after attaining age 59½.

Participant Loans - Effective September 30, 2009, participants were no longer able to borrow from their account balances. Outstanding loans were required to be repaid upon full termination of the Plan or were considered deemed distributions to the participants. Prior to that date, the trustee could extend loans to participants with the approval of the plan administrator. Participant loans could not be made for less than \$1,000 and could not exceed the lesser of 50% of the participant's vested account balance or \$50,000 less the highest amount of the participant's outstanding loan balance for the previous 12-month period. The loan term could not be longer than 60 months unless it was used to acquire a principal residence in which case the term would not exceed 120 months. Interest on participant loans is charged at a commercially reasonable rate based on rates then quoted by reputable banks in the relevant market.

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Hardship Withdrawals - Effective September 30, 2009, participants were no longer able to make hardship withdrawals from their account balances. Prior to that date, participants could make hardship withdrawals up to the amount of the participant's contributions subject to the IRC regulations and approval by the plan administrator.

Party-In-Interest Expenses - The Company pays substantially all expenses associated with the administration of the Plan, including fees for professional services. An annual loan fee is assessed to the participants' accounts having loans outstanding during the year.

Trustee - The Vanguard Fiduciary Trust Company (Vanguard) is the trustee of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - As a result of the Company's decision to terminate the Plan, the Plan's 2009 financial statements have been prepared using the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The adoption of the liquidation basis of accounting did not have any impact on the Plan's financial statements because the Plan's assets available for benefits were already carried at fair value. The Plan's financial statements as of and for the year ended December 31, 2008 were prepared using the ongoing plan accrual basis of accounting in accordance with GAAP.

Contributions - Contributions were recorded when withheld from the participants' compensation.

Benefit Payments - Benefit payments to participants or their beneficiaries are recorded when paid.

Investment Valuation Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for information regarding fair value of the Plan's investments.

Purchases and sales of investments are recorded on a trade-date basis. Interest is recorded when earned. Dividends are recorded on the ex-dividend date, and capital gain distributions are included in dividends. Net realized and unrealized gains (losses) on registered investment companies includes the Plan's gains and losses on these investments bought and sold as well as held during the year.

See Independent Auditors' Report

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status - The Internal Revenue Service has determined and informed the Plan by a letter dated October 27, 2005, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since the date of the letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan is qualified and that the related trust is tax exempt. The Internal Revenue Service also determined in a letter dated July 29, 2010 that the termination of the Plan does not adversely affect its qualification for federal tax purposes. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Risks and Uncertainties - The Plan's investments ultimately consist of stocks, bonds, fixed income securities and other investments. These investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the values of these securities, it is at least reasonably possible that changes in values will occur in the near term and that these changes could materially affect the amounts of the participants' account balances and the amounts reported in the Plan's financial statements.

Subsequent Events - The plan administrator has evaluated subsequent events for recognition or disclosure in the financial statements through October 6, 2010, the date of the independent auditors' report.

Estimates and Assumptions - The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of additions to and deductions from Plan assets during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 3 - PARTICIPANT-DIRECTED INVESTMENTS

The following summary of the Plan's participant-directed investment information is derived from data certified to be complete and accurate by Vanguard, the trustee of the Plan, in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the ERISA, and was not audited by independent auditors.

See Independent Auditors' Report

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 3 - PARTICIPANT-DIRECTED INVESTMENTS (Continued)

The fair value of participant-directed investments that represent 5% or more of the Plan's assets available for benefits at either year-end was as follows as of December 31:

	<u>2009</u>	<u>2008</u>
Vanguard Global Equity Fund	\$ 100,557	\$ 410,424
Vanguard Wellington Investors Fund	22,568	487,363
Vanguard Morgan Growth Investors Fund	54,920	447,243
Vanguard Prime Money Market Fund	89,017	564,425
Vanguard Windsor II Investors Fund	159,907	842,728
Vanguard International Growth Fund	56,162	407,513
Vanguard Total Bond Mutual Index Fund	46,869	324,961
Other registered investment companies	10,674	115,724
Participant loans	<u>22,247</u>	<u>82,569</u>
	<u>\$ 562,921</u>	<u>\$ 3,682,950</u>

The Plan's investment income (loss) was as follows for the years ended December 31:

	<u>2009</u>	<u>2008</u>
Net realized and unrealized gains (losses), registered investment companies	\$ 286,862	\$ (1,934,856)
Dividends, registered investment companies	30,626	155,236
Interest, participant loans	<u>5,527</u>	<u>8,668</u>
Total Investment Income (Loss)	<u>\$ 323,015</u>	<u>\$ (1,770,952)</u>

The information included in Schedule H, Line 4i - Schedule of Assets (Held at End of Year) has been derived from information certified by Vanguard to be complete and accurate. The Plan's investments in registered investment companies are managed by affiliates of Vanguard. The transactions related to these investments qualify as party-in-interest transactions.

See Independent Auditors' Report

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan utilizes fair value measurements to record fair value adjustments to investments and to determine fair value disclosures. Registered investment companies and participant loans are recorded at fair value on a recurring basis.

The Plan classifies its investments at fair value in three levels based on the markets in which the investments are traded and the reliability of the assumptions used to determine fair value. Level 1 refers to securities valued using quoted prices in active markets for identical assets. Level 2 refers to securities not traded in an active market but for which observable market inputs are readily available. Level 3 refers to securities valued based on significant unobservable inputs.

Level 1 Fair Value Measurements: The fair value of registered investment companies is based on quoted net asset values of shares held by the Plan at year-end.

Level 3 Fair Value Measurements: Loans to plan participants are valued at cost which approximates fair value.

The tables below present, by level within the fair value hierarchy, the recorded amount of the Plan's investments measured at fair value on a recurring basis.

December 31, 2009				
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Registered investment companies	\$ 540,674	\$ 540,674	\$ -	\$ -
Participant loans	<u>22,247</u>	<u>-</u>	<u>-</u>	<u>22,247</u>
Total Investments at Fair Value	<u>\$ 562,921</u>	<u>\$ 540,674</u>	<u>\$ -</u>	<u>\$ 22,247</u>

December 31, 2008				
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Registered investment companies	\$ 3,600,381	\$ 3,600,381	\$ -	\$ -
Participant loans	<u>82,569</u>	<u>-</u>	<u>-</u>	<u>82,569</u>
Total Investments at Fair Value	<u>\$ 3,682,950</u>	<u>\$ 3,600,381</u>	<u>\$ -</u>	<u>\$ 82,569</u>

See Independent Auditors' Report

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The table below provides a summary of changes in participant loans, the Plan's Level 3 investment, for the years ended December 31:

	<u>2009</u>	<u>2008</u>
Balance at January 1	\$ 82,569	\$ 361,501
Repayments of principal	(20,451)	(23,698)
Loan withdrawals	5,800	38,511
Loans included in benefit payments to participants or their beneficiaries	(45,671)	(120,878)
Deemed distributions of participant loans	<u>-</u>	<u>(172,867)</u>
Balance at December 31	<u>\$ 22,247</u>	<u>\$ 82,569</u>

NOTE 5 - UNION STRIKE

Nearly all participants in the Plan, prior to the Company's discontinuance of operations, were members of the collective bargaining unit represented by Local 1224 of the U.A.W. (the Union). The contract between the Union and the Company expired on June 29, 2007. The members of the Union went on strike effective July 1, 2007. As a result of this, a large majority of the outstanding participant loans due from Union members on strike were delinquent, and were recorded as deemed distributions by Vanguard during 2008.

On March 4, 2009, the Union members reached an agreement with the Company and ended their strike. Under the agreement, the Union members accepted a buyout settlement and did not return to work for the Company.

See Independent Auditors' Report

SUPPLEMENTAL SCHEDULE

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
EMPLOYER IDENTIFICATION NO. 06-1754267
PLAN NO. 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost **	(e) Fair Value
*	Vanguard	Vanguard Mid-Cap Index Fund 64 shares		\$ 1,041
*	Vanguard	Vanguard Global Equity Fund 6,417 shares		100,557
*	Vanguard	Vanguard Wellington Investors Fund 782 shares		22,568
*	Vanguard	Vanguard Morgan Growth Investors Fund 3,597 shares		54,920
*	Vanguard	Vanguard Prime Money Market Fund 89,017 shares		89,017
*	Vanguard	Vanguard 500 Index Fund 5 shares		486
*	Vanguard	Vanguard Small-Cap Index Fund 3 shares		75
*	Vanguard	Vanguard Windsor II Investors Fund 6,626 shares		156,907
*	Vanguard	Vanguard International Growth Fund 3,306 shares		56,162
*	Vanguard	Vanguard Total Bond Market Index Fund 4,528 shares		46,869
*	Vanguard	Vanguard Target Retirement 2005 137 shares		1,499
*	Vanguard	Vanguard Target Retirement 2015 619 shares		6,997
*	Vanguard	Vanguard Target Retirement 2025 198 shares		2,239
*	Vanguard	Vanguard Target Retirement 2035 80 shares		932
*	Vanguard	Vanguard Target Retirement 2045 34 shares		405
	Total Registered Investment Companies			540,674
*	Participant Loans	Interest at rates ranging from 6% - 7% due through January 2014	-	22,247
				<u>\$ 562,921</u>

* Party-in-interest investments

** Cost is not required for these participant-directed investments

BELLEFONTAINE HOURLY EMPLOYEES'
RETIREMENT SAVINGS PLAN
EMPLOYER IDENTIFICATION NO. 06-1754267
PLAN NO. 003

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DECEMBER 31, 2009

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