

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

Part II	Basic Plan Information —enter all requested information		
1a Name of plan WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) WESTERMAN COMPANIES C/O CPI-QPC, INC. P.O. BOX 1167 GREAT BEND, KS 67530	1b Three-digit plan number (PN) ►	002	
	1c Effective date of plan	10/01/1996	
	2b Employer Identification Number (EIN)	31-4420618	
	2c Sponsor's telephone number	620-793-8473	
	2d Business code (see instructions)	332900	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	MELISSA EATON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") WESTERMAN COMPANIES C/O CPI-QPC, INC. P.O. BOX 1167 GREAT BEND, KS 67530	3b Administrator's EIN 31-4420618 3c Administrator's telephone number 620-793-8473
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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
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5 Total number of participants at the beginning of the plan year	5	223
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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	174
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	36
d Subtotal. Add lines 6a , 6b , and 6c	6d	212
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	212
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	198
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	24

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)	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	(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) ☐ 0 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

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

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

A Name of plan WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERMAN COMPANIES	D Employer Identification Number (EIN) 31-4420618

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

MATRIX FINANCIAL SOLUTIONS700 17TH STREET, STE 300DENVER, CO 80202

20-1591048

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

STIFEL, NICOLAUS & COMPANY, INC

43-0538770

(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)

CPI QUALIFIED PLAN CONSULTANTS, INC

1809 24TH STREET
P.O. BOX 1167
GREAT BEND, KS 67530

48-1205033

(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?
12 15 38 50 60 62 64	NONE	3850	Yes ☒ No ☐	Yes ☒ No ☐	18207	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
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	3553
(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.
AMERICAN FUNDS 3500 WISEMAN BLVD SAN ANTONIO, TX 78251		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	1004
(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.
BLACKROCK FUNDS 100 BELLEVUE PARKWAY WILMINGTON, DE 19809		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	3795
(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.
COLUMBIA ONE FINANCIAL CENTER BOSTON, MA 02110		SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES

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
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	2660
(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.
KEYBANK EB MAGIC 4900 TIEDEMAN BROOKLYN, OH 44144	SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	1118
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO/ALLIANZ 2187 ATLANTIX ST STAMFORD, CT 06902	SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	1216
(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.
THORNBURG INVESTMENT MANAGEMENT 2300 NORTH RIDGETOP RD SANTA FE, NM 87506	SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES	

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
CPI QUALIFIED PLAN CONSULTANTS, INC	12 15 38 50 60 62 64	2822

(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.
VICTORY CAPITAL MANAGEMENT 127 PUBLIC SQUARE CLEVELAND, OH 44114	SUB-TA TO OFFSET CUSTODIAL, TRADING & ALLOCATION EXPENSES

(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
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(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:

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERMAN COMPANIES	D Employer Identification Number (EIN) 31-4420618	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	807372	355982
(2) Participant contributions	1b(2)	6836	35
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	910225	1015561
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5057077	7080917
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	6781510	8452495

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6781510	8452495
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	618848	
(B) Participants	2a(1)(B)	469246	
(C) Others (including rollovers)	2a(1)(C)	17555	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1105649

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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(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)	113793	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		113793

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3538562	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3398068	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		140494

		(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)		18389
(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)		1252067
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2630392

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	958657	
(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)		958657
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)	750	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		750
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		959407

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1670985
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: JONES, COCHENOUR & CO.

(2) EIN: 31-1423687

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.).....	☒		22312
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.).....		☒	
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.)		☒	
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.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
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.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
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:

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

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

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

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

A Name of plan <u>WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTERMAN COMPANIES</u>	D Employer Identification Number (EIN) <u>31-4420618</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	<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): <u>34-1974007</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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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

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

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): _____

**WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
FINANCIAL STATEMENTS
Years Ended December 31, 2009 and 2008**

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Westerman Companies
Savings Incentive Plan
Bremen, Ohio

We were engaged to audit the financial statements of Westerman Companies Savings Incentive Plan as of December 31, 2009 and 2008 and for the years then ended, and the supplemental schedules as of and for the years then ended as listed in the accompanying index. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Central Bank and Trust Co., trustee of the plan. The plan administrators informed us that the trustee hold the plan's investment assets and execute investment transactions. The plan administrators have obtained certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrators 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 schedules taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustees, 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 Security Act of 1974.

Jones, Cochenour & Co.
September 28, 2010

much more than an accounting firm

**WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2009 and 2008**

ASSETS	<u>2009</u>	<u>2008</u>
Investments		
Registered investment companies	\$ 6,989,062	\$ 5,042,938
Guaranteed investment contract fund	<u>1,015,561</u>	<u>910,225</u>
	8,004,623	5,953,163
Contributions receivable		
Employer	355,982	807,372
Participants	<u>35</u>	<u>6,836</u>
	356,017	814,208
Cash and cash equivalents	<u>91,855</u>	<u>14,139</u>
TOTAL ASSETS	8,452,495	6,781,510
Adjustment from fair value to contract value for fully benefit responsive contracts	<u>826,802</u>	<u>728,730</u>
NETS ASSETS AVAILABLE FOR BENEFITS	<u>\$ 9,279,297</u>	<u>\$ 7,510,240</u>

See notes to financial statements

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS (REDUCTIONS) TO NET ASSETS ATTRIBUTED TO		
Investment Income		
Net appreciaion (depreciation) of fair values of investments	\$ 1,509,022	\$ (2,493,187)
Interest and dividends	<u>113,793</u>	<u>129,304</u>
	1,622,815	(2,363,883)
Contributions		
Participants	469,246	514,067
Employer	618,848	1,111,240
Rollover	<u>17,555</u>	<u>-</u>
TOTAL ADDITIONS (REDUCTIONS)	<u>2,728,464</u>	<u>(738,576)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	958,657	491,580
Expenses	<u>750</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>959,407</u>	<u>491,580</u>
NET INCREASE (DECREASE)	1,769,057	(1,230,156)
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	<u>7,510,240</u>	<u>8,740,396</u>
END OF THE YEAR	<u><u>\$ 9,279,297</u></u>	<u><u>\$ 7,510,240</u></u>

See notes to financial statements

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Westerman Companies Savings Incentive 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 all full-time employees of Westerman Companies (the "Company") who have attained 18 years of age, have one year of service and are not represented for collective bargaining purposes. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may voluntarily contribute an amount of pre-tax annual compensation. The maximum salary deferral permitted by the Internal Revenue Code (the "IRC") for 2009 and 2008 was \$16,500 and \$15,500, respectively. The Company's Safe Harbor Matching Contributions are 100% of the first 3% of elective deferral contributions that a participant makes to the Plan, plus 50% of elective deferral contributions, which are over 3%, but not over 5% of compensation. The Company's board of directors may make discretionary contributions to the plan in excess of the matching contribution. Total contributions to the plan may not exceed the lesser of 85% of participant compensation or \$47,000 for 2009 and \$46,000 for 2008.

Participant Accounts

Each participant's account is credited with the participant's voluntary contribution and allocation of the Company's contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer contributions in any of fourteen investment options:

American Funds Growth Fund of America
American Funds Money Market Fund CL R3
Black Rock Equity Dividend RS
Columbia Acorn CL-Z
Columbia Small Cap. Value CL A
First American Mid. Cap Growth Opp. R
First Eagle fund of America A
KeyBank EB Managed GIC
Pimco Total Return Fund A
Pioneer Mid Cap. Value R
Thornburg International Value R3
Victory Diversified Stock CL A

Vesting

Participants' accounts are vested as follows:

Years of Service	Percentage
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participant's voluntary contributions and the Employer Safe Harbor Matching Contribution are 100% vested.

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN – CONTINUED

Forfeited Accounts

The Plan uses forfeited non-vested accounts as discretionary contributions.

Payment of Benefits

On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, or monthly installments over a period certain not to exceed the participant's (and his or her designated beneficiary's) life expectancy.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Plan are prepared using the accrual method of accounting.

Valuation of Investments and Income Recognition

Investments are stated at fair value. Shares or units of investments are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Financial Accounting Standards Board (“FASB”) issued FASB Staff Position FSP AAG INV-1, Reporting of Fully Benefit-Responsive Investment Contracts held by Certain Investment Companies Subject to the AICPA Investment Company Audit Guide on Defined-Contribution Health and Welfare Pension Plans (the “FSP”). The FSP permits the use of contract value accounting for benefit-responsive investment contracts owned by certain investment companies, and provide guidance with respect to financial statement presentation and disclosure of fully-responsive investment contracts.

Purchases and sales of securities are reflected on a settlement-date basis. No significant difference in the financial statements would have resulted had the trade-date basis been utilized. The gain or loss on sales of securities is based on specific identification of cost.

Dividend income is recorded on the ex-dividend date. Income from other investments is recorded as earned on an accrual basis.

The statements of changes in net assets available for benefits present the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains and losses and the unrealized appreciation (depreciation) on those investments.

Administrative Expenses

All administrative expenses charged to the Plan are borne by the Company. Trustee fees for the Plan are waived each year. The Company sponsor also provides other accounting and administrative services to the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of investment income and expenses during the reporting period. Actual results could differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Risks and Uncertainties

The Plan provides for various investment options. 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

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF ACCOUNTING POLICIES CONTINUED

Risks and Uncertainties - Continued

such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events

Plan management evaluated subsequent events through September 28, 2010, the date that the financial statements were available to be issued.

3. PLAN TERMINATION

Although the Company has not expressed any intent to do so, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested.

4. INVESTMENTS

The Plan's investments are held by the Central Bank and Trust Company. All investments are participant-directed. During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

American Funds American Balanced Fund R3	\$ 23,234
American Funds Growth Fund of America R3	496,835
American Funds Bond Fund of America R3	23,539
BlackRock Equity Dividend R3	103,169
Columbia Acorn Cl-Z	86,776
Columbia Small Cap. Value Cl A	66,167
First American Mid Cap Growth Opp R	24,044
First Eagle Fund of America A	20,097
Invesco Capital Development A	14,499
Keely Small Cap. Value Shares	18,512
KeyBank EB Managed GIC	121,496
Pimco Total Return Fund A	62,824
Pioneer Mid Cap. Value R	30,179
Thornburg International Value R3	143,262
Victory Diversified Stock A	11,236
Victory Special Value Fund CL A	263,153
NET APPRECIATION	\$ 1,509,022

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

4. INVESTMENTS - CONTINUED

The following table represents the fair value of investments at December 31, 2009:

REGISTERED INVESTMENT COMPANIES

American Funds Growth Fund of America	*	\$ 1,961,503
BlackRock Equity Dividend R3	*	737,418
Columbia Acorn CI-Z		286,529
Columbia Small Cap. Value CI A		334,699
First American Mid Cap Growth Opp R		140,760
First Eagle Fund of America A		129,907
Keely Small Cap. Value Shares		117,497
Pimco Total Return Fund A	*	1,299,509
Pioneer Mid Cap. Value R		159,025
Thornburg International Value R3	*	561,118
Victory Diversified Stock A	*	1,261,097

Total registered investment companies 6,989,062

GUARANTEED INVESTMENT CONTRACT FUND

KeyBank EB Managed GIC	*	1,015,561
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CASH EQUIVALENTS

American Funds Money Market Fund CL R3		91,855
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TOTAL ASSETS HELD FOR INVESTMENT PURPOSES \$ 8,096,478

* Investment of 5% or more of plan assets as of January 1, 2009.

5. INCOME TAX STATUS

The Plan is designated to constitute a qualified trust under Section 401(a) of the IRC and is exempt from federal income taxes under Section 501(a) of the IRC. A favorable determination letter has not yet been obtained from the Internal Revenue Service in accordance with D.O.L. Reg. 2520.103-1(b)(3). However, the Trustee has obtained a positive determination letter, dated March 31, 2008, on the prototype plan that this Plan is based upon. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

6. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

6. FAIR VALUE MEASUREMENTS - CONTINUED

Level 1 – Fair value is based on quoted prices in active markets for identical assets or liabilities which are observable.

Level 2 – Fair value is based on observable inputs other than quoted prices included in Level 1 that are either directly or indirectly observable. These include quoted prices for similar assets or liabilities, from markets that are not active. Fair values estimated may be determined by applying an appropriate discount rate to future cash flows.

Level 3 – Fair value is based on unobservable inputs. This level is used when there is little if any market activity. These values are not based upon independent sources but on the reporting entity's assumptions.

Investments - Money Market, Debt, Equity Securities and a Common/Collective Trust – The carrying amount reported in the statements of financial position is the fair value at December 31:

2009			
Fair Value Measurements at Reporting Date Using			
Description	Quoted Prices in	Significant Other	Significant Other
	Active Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>Assets</u>			
Money Market accounts	\$ 91,855	\$ -	\$ -
Registered investment companies	6,989,062	-	-
Guaranteed Investment Contract	-	1,015,561	-
	<u>\$ 7,080,917</u>	<u>\$ 1,015,561</u>	<u>\$ -</u>

2008			
Fair Value Measurements at Reporting Date Using			
Description	Quoted Prices in	Significant Other	Significant Other
	Active Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>Assets</u>			
Money Market accounts	\$ 14,139	\$ -	\$ -
Registered investment companies	5,042,938	-	-
Guaranteed Investment Contract	-	910,225	-
	<u>\$ 5,057,077</u>	<u>\$ 910,225</u>	<u>\$ -</u>

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
NOTES TO FINANCIAL STATEMENTS

7. DEPARTMENT OF LABOR LIMITED SCOPE AUDIT

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 has elected limited scope audits for the years ended December 31, 2009 and 2008.

Central Bank and Trust Company certifies the accuracy and completeness of investment assets and their values, transactions and income for the years ended December 31, 2009 and 2008. The certification is in accordance with 29 CFR 2520.103-5(c). This information was not audited for these financial statements, as allowed by D.O.L. Reg. 2520.103-8.

8. COMMON/COLLECTIVE TRUST

The Plan holds an investment in the KeyBank EB Managed Guaranteed Investment Contract Fund ("the Fund") with investments held by the KeyBank National Association. The Fund enters into contracts that contain a variety of representations that provide general indemnifications. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contracts. Trusts participating in the Fund are subject to restrictions on withdrawals from the Fund. Withdrawals needed for benefit payments of participating employee benefit plans are generally permitted daily. Withdrawals for other purposes require twelve-month advance notice to the fund. At its discretion, the Fund may effect the withdrawals prior to the end of the twelve month period.

The average market yields of the Fund for the years ended December 31, 2009 and 2008 were 2.87% and 3.93%, respectively. The yield is calculated based on actual investment income from the underlying investments for the last month of the year, annualized and divided by the fair value of the investment portfolio on the report date. The average yield of the Fund with and adjustment to reflect the actual interest rate credited to participants in the Fund was 2.78% and 3.71%, respectively for the years ended December 31, 2009 and 2008.

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to schedule H Form 5500 for 2009 and 2008.

	2009	2008
NET ASSETS AVAILABLE FOR BENEFITS PER THE FINANCIAL STATEMENTS	\$ 9,279,297	\$ 7,510,240
Adjustment from fair value to contract value for fully benefit responsive contracts	(826,802)	(728,730)
NET ASSETS AVAILABLE FOR BENEFITS PER SCHEDULE H - FORM 5500	<u>\$ 8,452,495</u>	<u>\$ 6,781,510</u>

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
EIN 31-4420618 FORM 5500 PLAN 002
December 31, 2009

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of increase in net assets from the financial statements to Schedule H Form 5500 for 2009 and 2008:

	<u>2009</u>	<u>2008</u>
INCREASE (DECREASE) IN NET ASSETS PER FINANCIAL STATEMENTS	\$ 1,769,058	\$ (1,230,156)
Net change in contributions receivable	-	-
Adjustment from fair value to contract value for fully benefit responsive contracts	<u>(98,072)</u>	<u>(77,714)</u>
INCREASE (DECREASE) IN NET ASSETS PER SCHEDULE H - FORM 5500	<u>\$ 1,670,986</u>	<u>\$ (1,307,870)</u>

10. SUBSEQUENT EVENT

Effective January 1, 2009, the Plan was amended in order to adopt “Safe Harbor” provisions regarding contributions to the Plan. Under the new provisions, Westerman Companies will match at least 100% of the first 3% of compensation deferred into the Plan along with 50% of the next 2% of compensation deferred. The “Safe Harbor” matching contribution will be allocated to all participants and will be fully vested. These contributions will be subject to the same in-service withdrawal restrictions that apply to elective deferrals.

11. DISTRIBUTION REQUESTS

At December 31, 2009, there is a pending distribution from a participant with an account balance of \$7,865. There were no outstanding distributions at December 31, 2008

WESTERMAN COMPANIES
SAVINGS INCENTIVE PLAN
EIN 31-4420618 FORM 5500 PLAN 002
December 31, 2009

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

(a)	(b) Identity of Issue, Borrower, Lesser, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or	(d) Cost	(e) Current Value
<u>REGISTERED INVESTMENT COMPANIES</u>				
*	American Funds Growth Fund of America	72,837 units	2,141,029	1,961,503
*	BlackRock Equity Dividend R3	46,378 units	637,478	737,418
	Columbia Acorn CI-Z	11,610 units	282,642	286,529
	Columbia Small Cap. Value CI A	9,274 units	371,276	334,699
	First American Mid Cap Growth Opp R	4,490 units	117,513	140,760
	First Eagle Fund of America A	6,151 units	111,609	129,907
	Keeley Small Cap. Value Shares	5,928 units	133,027	117,497
*	Pimco Total Return Fund A	120,325 units	1,241,776	1,299,509
	Pioneer Mid Cap. Value R	8,944 units	181,546	159,025
*	Thornburg International Value R3	22,580 units	568,704	561,118
*	Victory Diversified Stock A	90,207 units	1,430,757	1,261,097
	Total Registered Investment Companies		7,217,357	6,989,062
<u>COMMON/COLLECTIVE TRUST</u>				
*	KeyBank EB Managed GIC	81,135 units	959,794	1,015,561
<u>CASH EQUIVALENTS</u>				
	American Funds Money Market Fund CL R3	91,855	91,855	91,855
	Total Investments		\$ 8,269,006	\$ 8,096,478
*	Investment of 5% or more of plan assets as of January 1, 2008			

Schedule H/I, Line 4a
Schedule of Late Participant Contributions

Name of Plan:

► WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN

Employer Identification No.: ► 31-4420618

Plan year (beginning/ending): ► 01/01/09 to 12/31/09 Plan number: ► 002

(a) Late Contributions	(b) Late Contributions not Corrected	(c) Correction outside VFCP	(d) Correction using VFCP	(e) Contributions Pending Correction in VFCP	(f) Total Corrected
22312	22312	0	0	0	0

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

Name of Plan:

► WESTERMAN COMPANIES SAVINGS INCENTIVE PLAN

Employer Identification Number: ► 31-4420618

For plan year (beginning/ending): ► 01/01/2009 to 12/31/2009

Plan number: ► 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	KEYBANK EB MAGIC 75	VALUE OF INT IN COMMON/COLLECTIVE TRUST	N/A	1,015,561
	AMERICAN FUNDS GROWTH FUND	VALUE OF INT IN REGIST INVEST CO	N/A	1,961,503
	AMERICAN FUNDS MONEY MKT	VALUE OF INT IN REGIST INVEST CO	N/A	91,855
	BLACKROCK EQUITY DIVIDEND	VALUE OF INT IN REGIST INVEST CO	N/A	737,418
	COLUMBIA ACORN	VALUE OF INT IN REGIST INVEST CO	N/A	286,529
	COLUMBIA SMALL CAP VALUE	VALUE OF INT IN REGIST INVEST CO	N/A	334,699
	FIRST AMERICAN MD CP GTH OPP	VALUE OF INT IN REGIST INVEST CO	N/A	140,760
	FIRST EAGLE FUND OF AMERICA	VALUE OF INT IN REGIST INVEST CO	N/A	129,907
	KEELEY SMALL CAP VALUE	VALUE OF INT IN REGIST INVEST CO	N/A	117,497
	PIMCO TOTAL RETURN	VALUE OF INT IN REGIST INVEST CO	N/A	1,299,509
	PIO MIDCAP VALUE	VALUE OF INT IN REGIST INVEST CO	N/A	159,025
	THORNBURG INTERNATIONAL VALU	VALUE OF INT IN REGIST INVEST CO	N/A	561,118
	VICTORY DIVERSIFIED STOCK	VALUE OF INT IN REGIST INVEST CO	N/A	1,261,097