Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2009** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
PITTSBURG TANK & TOWER MONEY PURCHASE PLAN

1b Three-digit plan number (PN) ▶ 010

1c Effective date of plan 11/28/1992

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
PITTSBURG TANK & TOWER COMPANY, INC

P O BOX 913
HENDERSON, KY 42419

1 WATERTANK PLACE
HENDERSON, KY 42419

2b Employer Identification Number (EIN) 48-0681609

2c Sponsor's telephone number 270-826-9000

2d Business code (see instructions) 238900

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	KENDAL BRYAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	KENDAL BRYAN
	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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PITTSBURG TANK & TOWER COMPANY, INC P O BOX 913 HENDERSON, KY 42419	**3b** Administrator's EIN 48-0681609 **3c** Administrator's telephone number 270-826-9000

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:		**4b** EIN
a Sponsor's name		**4c** PN

5 Total number of participants at the beginning of the plan year	**5**	215
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**	116
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	26
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	142
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	142
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	115
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:
2C 2F 2G 3D 3H

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

9a Plan funding arrangement (check all that apply)			**9b** Plan benefit arrangement (check all that apply)		
(1)	☐	Insurance	**(1)**	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts	**(2)**	☐	Code section 412(e)(3) insurance contracts
(3)	X	Trust	**(3)**	X	Trust
(4)	☐	General assets of the sponsor	**(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			**b General Schedules**			
(1)	X	**R** (Retirement Plan Information)	**(1)**	X		**H** (Financial Information)
(2)	☐	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)**	☐		**I** (Financial Information – Small Plan)
			(3)	☐	___	**A** (Insurance Information)
			(4)	X		**C** (Service Provider Information)
(3)	☐	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)**	X		**D** (DFE/Participating Plan Information)
			(6)	☐		**G** (Financial Transaction Schedules)

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

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

A Name of plan
PITTSBURG TANK & TOWER MONEY PURCHASE PLAN

B Three-digit plan number (PN) ▶ 010

C Plan sponsor's name as shown on line 2a of Form 5500
PITTSBURG TANK & TOWER COMPANY, INC

D Employer Identification Number (EIN)
48-0681609

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

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

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

BENECO SYSTEMS, LLC

9089 E. BAHIA DRIVE, SUITE 100
SCOTTSDALE, AZ 85260

41-2046279

(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?
13	NONE	38353	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

FLAGEL, HUBER, & FLAGEL CO., CPA

9135 GOVERNORS WAY
CINCINNATI, OH 45249

31-0796034

(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?
10	NONE	950	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
PITTSBURG TANK & TOWER MONEY PURCHASE PLAN

B Three-digit plan number (PN) ▶ 010

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PITTSBURG TANK & TOWER COMPANY, INC

D Employer Identification Number (EIN)
48-0681609

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO GALLIARD STABLE VAL FD

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

c EIN-PN 52-2250946-000 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 363881

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

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

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

A Name of plan
PITTSBURG TANK & TOWER MONEY PURCHASE PLAN

B Three-digit plan number (PN) ▶ 010

C Plan sponsor's name as shown on line 2a of Form 5500
PITTSBURG TANK & TOWER COMPANY, INC

D Employer Identification Number (EIN)
48-0681609

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	85	1
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)		
(9) Value of interest in common/collective trusts	1c(9)	326125	363881
(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)	153179	258306
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	479389	622188
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	479389	622188

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)	266270	
(B) Participants	2a(1)(B)		
(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)		266270
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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		10275
(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)		60745
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		337290

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	155188	
(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)		155188
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)	950	
(2) Contract administrator fees	2i(2)	38353	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		39303
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		194491

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		142799
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) [X] 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 [X] No

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

(1) Name: FLAGEL, HUBER & FLAGEL CO., CPA'S **(2)** EIN: 31-0796034

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 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.**	**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
PITTSBURG TANK & TOWER MONEY PURCHASE PLAN

B Three-digit plan number (PN) ▶ 010

C Plan sponsor's name as shown on line 2a of Form 5500
PITTSBURG TANK & TOWER COMPANY, INC

D Employer Identification Number (EIN)
48-0681609

Part I Distributions

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

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

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

EIN(s): 26-0010549 _____

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** 83

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

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

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

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

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

6	**a** Enter the minimum required contribution for this plan year	**6a**	266270
	b Enter the amount contributed by the employer to the plan for this plan year	**6b**	266270
	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**	0

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

a Name of contributing employer

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

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

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

a Name of contributing employer

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

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

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

a Name of contributing employer

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

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

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

a Name of contributing employer

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

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

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

a Name of contributing employer

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

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

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

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):

August 23, 2010

UPS Overnight Delivery

Mr. Randall S. Kuvin
Flagel, Huber, Flagel & Co., CPAs
9135 Governor's Way
Cincinnati, OH 45249-2037

Audit of Pittsburg Tank & Tower Co., Pension Plan

Dear Mr. Kuvin:

Enclosed is the completed audit program and workpapers for the above referenced client.

Sincerely,

Mark Harmon
Certified Public Accountant

Attachment

PTT Pension Plan
12/31/09

PLAN NAME: - Pittsburg Tank & Tower Co., Inc.National Benefit Retirement Plan and Trust

GENERAL PROCEDURES CHECKLIST
SUBCONTRACT AUDIT WORK
PLAN YEAR ENDED December 31, 2009

	WP Ref	Done By	Date
1. Document engagement planning and obtain an understanding of the internal control structure as it relates to areas of this engagement, including assessing inherent, control and fraud risks.	A-1	MD	7/15/10
2. Complete EBP-APDC-3: Defined Contribution Plan Audit Program for Minutes, Plan Documents, Contracts, and Agreements	A-2	MD	7/27/10
3. Make inquiries with knowledgeable company personnel concerning jobs covered by the plan, accounting methods and practices related to plan contributions, employee information gathering and retention, and compliance with governmental reporting requirements. Also inquire of company personnel of their knowledge of any fraud or allegations of fraud affecting the Plan No exceptions from prior years	A-2/3	MD	7/27/10
4. Complete EBP-APDC-5: Defined Contribution Plan Audit Program for Contributions Received and Receivable.	A-3	MD	7/28/10
5. Complete EBP-APDC-10: Defined Contribution Plan Audit Program for Participant Data and Employee Contributions.	A-4	MD	7/28/10
6. Complete EBP-APDC-11: Defined Contribution Plan Audit Program for Benefit Payments.	A-5	MD	7/28/10
7. Complete EBP-APDC-12: Defined Contribution Plan Audit Program for Participant Accounts (and Benefit Obligations).	A-6	MD	7/28/10
8. Prepare a memo regarding your conclusions on the procedures applied.	A-7	MD	7/28/10
9. Obtain signed representation letter from employer.	A-8	MD	7/28/10
10. Obtain legal representation letter from employer's legal counsel.	A-9	MD	7/28/10

PTT Pension Plan
Pension Plan audit

Documentation of Internal Control

A-1

Pittsburg Tank & Tower Co., Inc.
National Benefit Retirement Plan and Trust
December 31, 2009
Documentation of Internal Control Structure

Signed contracts are copied and given to the payroll dept. in payroll.

Prevailing wage jobs are flagged on the computer when jobs are estimated.

Time sheets from the field are marked as PREVAILING WAGE by supervisors and sent into the payroll dept. at the end of the week. Hours are approved by the Supervisor in the field and the project manager in the office.

Accounting looks up contract to make sure it is a prevailing wage job and that the rates in the computer for payroll agree with the signed contract.

Payroll dept. prepares a certified payroll report from the information in the computer.

Controller gets the certified payrolls and prepares a LOTUS spreadsheet by employee and by job showing hours (Regular and OT). Controller then calculates contribution by multiplying hours by the fringe rate specified in the contract.

Controller then completes the proper PCA form and sends a check for the contribution as well as any new hire forms.

Supervisors and project managers get a copy of the certified payroll reports and job cost reports showing the fringe benefit costs of their payroll.

There are several individuals involved in this process. (Project managers in the office, field supervisors, employees, payroll dept. and Controller

I believe that the above system of internal control is adequate for ensuring that all employees eligible for pension contributions are provided for with PCA.

Mark Harmon
Certified Public Accountant

Note: No changes in Personnel or systems involving Pension Plan reporting and submitting funds to Fidelco for the last 5 years.
No knowledge of fraud or criminal events
MH

Per payroll dept.

A-1

PTT Pension Plan
12/31/09

A-2
1

Index [WPRef]

EBP-APDC-3: Defined Contribution Plan Audit Program for Minutes, Plan Documents, Contracts, and Agreements

Entity's Name:[Client Name] PTT - Retiree Plan

Balance Sheet Date:[Engagement Date] 12/31/09

Audit Objectives	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	AUDIT OBJECTIVES A. Matters that may materially affect the plan financial statements in minutes, plan documents, contracts, and agreements have been identified. B. Such matters that may materially affect the financial statements or require disclosure are adequately disclosed and considered in the audit program for the area affected.		
	IDENTIFICATION CODES The letters preceding each of the above audit objectives (e.g., A, B, etc.) serve as identification codes. These codes are presented in the left column labeled "Audit Objectives" when a procedure accomplishes an objective. If the alpha code appears in a bracket (e.g., [A], [B], etc.), the audit procedure only secondarily accomplishes the objective. If an asterisk (*) precedes a procedure, it is a preliminary step or follow-up step.		
*	1. Arrange for client personnel to gather the minutes of all relevant boards and committees; the plan documents, contracts, and agreements; and other documents; preferably before the start of fieldwork.	RW	
A, [B]	2. Review minutes of meetings of relevant boards and committees, for example, the plan's board of trustees, administrative committee, audit committee, or investment committee; the plan sponsor's board of directors or committees of its board, etc. Obtain copies of the minutes for the current or permanent workpaper files.	MLB	
A	3. Obtain a written representation covering the minutes. (The representation may be included in a separate letter or in the "Management Representation Letter" at EBP-CL-3.1.)	MLB	Included in Rep letter
A	4. Obtain and review copies of all new plan documents and amendments, contracts, and agreements (for efficiency, this step should be coordinated with the review of correspondence files, reports, and other documents at EBP-APDC-1).	MLB	
A	a. Document the date of the most recent determination letter in the "workpaper index" column.	MLB	
A	b. Document the most recent plan amendment number and date in the "workpaper index" column.	MLB	
A	c. Highlight matters relevant to the related audit area or for which disclosure will be required in the financial statements, notes, required supplemental schedules, or auditor's reports.	MLB	
[A]	5. Prepare either an abstract of these items or an index of the appropriate items for the permanent file.	MLB	
A	6. If any plan provisions or legal requirements relevant to the audit are unclear, request a written interpretation from the plan's legal counsel.	MLB	
B	7. Summarize in the workpapers information from the matters	MLB	

PTT Pension Plan
12/31/09

A.2/2

Audit Objectives	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	identified for disclosure in the notes to the financial statements and consider the effect of such matters on other audit areas. **CONCLUSION** We have performed procedures and obtained audit evidence sufficient to achieve the audit objectives for minutes, plan documents, contracts, and agreements, and the results of these procedures are adequately documented. (If you are unable to conclude on any objective, prepare a memo documenting your reason.) [ ]		

PTT Pension Plan
12/31/10

Inquiries w/
Company personnel

A-2/3

Pittsburg Tank & Tower Co., Inc.
National Benefit Retirement Plan and Trust
31-Dec-09

General Procedures Checklist
Step 3 - Inquiries with knowledgable company personnel

Discussed the day to day procedures with Tammy in accounting who is responsible for payroll and reported union benefits to Beneco and submitting a check each month for the fringe benefits. Tammy has been in the payroll dept for about 10 years and has been the same person to handle the union contributions since she started.

Discussed with Kendel Bryan, Controller, how jobs are earmarked for payment of prevailing wages and union benefits. This is set up by the project managers and is verified by Kendel by examining the contracts when they come in.

A-2/3

EBP-APDC-5: Defined Contribution Plan Audit Program for Contributions Received and Receivable

Entity's Name:[Client Name] Balance Sheet Date:[Engagement Date]

PTT - National Benefit Retirement Plan 12/31/09

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	FINANCIAL STATEMENT ASSERTIONS E/O Existence or occurrence C Completeness R/O Rights and obligations V Valuation and allocation A/CL Accuracy and classification CO Cutoff		
	IDENTIFICATION CODES The letters in the left column labeled "Assertions" indicate that the audit procedure provides assurance about the indicated assertions. If the letter appears in a bracket (for example, [E/O], [C], etc.), the audit procedure only secondarily provides assurance about the assertion. If an asterisk (*) precedes a procedure, it is a preliminary step or follow-up step.		
	Reminder: The procedures in this audit program are relevant to both a DOL limited-scope audit and a full scope audit. As more fully explained beginning at paragraph 401.44, the DOL limited-scope audit applies only to investment information and does not extend to contributions or other information, even if certified by a qualified trustee or custodian.		
	General		
E/O, C, R/O, V, A/CL, CO	1. Obtain or prepare a summary schedule of contributions received and receivable for the current and prior year by source (plan sponsor, employers in a multiemployer plan, participants, and any other sources).	MKD	No discrepancies found
E/O, C, R/O, V, A/CL, CO	a. Test the schedule's clerical accuracy.	MKD	
E/O, C, R/O, V, A/CL, CO	b. If necessary, reconcile amounts on the schedule to the working trial balance.	MKD	agrees
E/O, C, R/O, V, A/CL, CO	c. Apply appropriate analytical procedures, such as the following, and investigate any unusual or unexpected variations:	MKD	
E/O, C, R/O, V, A/CL, CO	(1) Compare the current year balances to the prior year balances or other expectation.	MKD	appears reasonable
E/O, C, R/O, V, A/CL, CO	(2) Compute the ratio of contribution to number of plan participants for the current year and compare to the ratios for prior years or other expectation.	NA	Previously wage was very low for prior yrs.
E/O, C, R/O, V, A/CL, CO	(3) Compute the ratio of employer matching contributions to employee contributions for the current year and compare to the ratios for prior years or other expectation.	NA	
E/O, C, R/O, V,	(4) Identify key factors related to the determination of the contribution (for example, contribution percentage rate to be applied to employer net income, participant	MKD	contract requirements. Travel Sample & contract

PTT - Pension Plan
12/31/09

A-3
2

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
A/CL, CO	compensation or work hours, etc.) by referring to plan provisions.		
E/O, C, R/O, V, A/CL, CO	(5) Test the data supporting the base by reference to appropriate records (for example, by reference to employer payroll records, the definition of employee compensation, or net income on the employer's financial statements). Recalculate the contribution by applying the identified key factors to the appropriate bases.	MH	Traced Sample to time sheets No exceptions noted.
	EBP-APDC-10		
	Contributions Received (Basic)		
E/O, C, R/O, CO	2. Trace the plan sponsor's contributions to:		
E/O, C, R/O, CO	a. Minutes of the plan sponsor's board of directors authorizing the contribution for the period.	MH	Traced to recurring corporate resolution
E/O, C, R/O, CO	b. The plan sponsor's audited financial statements, detailed general ledger, or other original entry detail.	MH	
E/O, R/O, V, A/CL, CO	3. If the plan agreement provides that employer contributions may be reduced by the amount of forfeitures (that is, the nonvested portion of the accounts of participants who terminated their employment during the plan year), consider such forfeitures in testing the contribution received.	N/A	
	Contributions Received (Extended)		
E/O, CO	***Test of Contributions Received*** 4. Trace the plan sponsor's contributions to the plan's cash receipts records or bank statements, or to reports from trustees or third-party plan administrators.	MH	
	CONCLUSION We have performed procedures and obtained audit evidence sufficient to provide reasonable assurance about contributions received and receivable (to support our opinion on the financial statements taken as a whole), and the results of those procedures are adequately documented. (If you are unable to conclude, prepare a memo documenting your reason.)	MH	N/A
	[] Believe fairly stated MH 7/29/10		

PTT, Inc
12/31/09

A-3
3

Pittsburg Tank & Tower Co., Inc.
National Benefit Retirement Plan and Trust
31-Dec-09

Payments to Beneco	Per PTT	Per Beneco	Difference
Dec			0.00
Jan	5,919.04	5,919.04	0.00
Feb	6,379.72	6379.72	0.00
Mar	8,599.36	8,599.36	0.00
Apr	27,416.03	27,416.03	0.00
May	15,531.82	15,531.82	0.00
Jun	37,348.09	37,348.09	0.00
Jul	24,752.41	24,752.41	0.00
Aug	48,225.61	48,225.61	0.00
Sep	24,655.62	24,655.62	0.00
Oct	15725.08	15,725.08	0.00
Nov	39,169.76	39,169.76	0.00
Dec	12,547.38	12,547.38	0.00
	266,269.92	266,269.92	-

7/21/2010

Pittsburg Tank & Tower Co., Inc.
National Benefit Retirement Plan and Trust
31-Dec-09
Sample of employees from the job cost journal to the detail of covered employees

Employee Name	Job #	Class	Reg Hrs	OT Hrs	Total Hrs	Fringe Rate	Fringe Amount
James R. Stone	6494	Painter	93	6	99	2.65	262.35
Wayne Wolfe	6479	Painter	121	23	144	7.36	1,059.84
Derrick Buzzard	6437	Laborer	104	13	117	11.61	1,358.37
Robert Head	6473	Boilermaker	88	18	106	14.48	1,534.35
Eugene Goyne	6473	Boilermaker	78	15	93	18.26	1,698.18
William Cotty Sr	6479	Laborer	76	16	92	3.88	356.96
Bobby Mayes	6437	Painter	65	10	75	18.45	1,383.75
Johnny Mayes	6437	Painter	65	10	75	18.45	1,383.75
Bengi Black	6448	Boilermaker	80	0	80	12.12	969.60
Markie Williams	6448	Boilermaker	80	0	80	12.12	969.60
Jason Head	6473	Boilermaker	72	19	91	14.48	1,317.23
Mike W. Butler	6470	Boilermaker	80	31	111	16.01	1,777.11
Roger L. Butler	6470	Boilermaker	80	31	111	16.01	1,777.11
Richard E. Boyer	6470	Boilermaker	117	66	183	16.01	2,929.83
Terry L. Shelton	6470	Boilermaker	112	68	180	16.01	2,881.80
Terry Sandoval	6398	Insulator	48	14	62	16.63	1,031.06
John Jessup	6437	Ironworker	90	20	110	22.90	2,519.00
Kevin Rickard	6437	Ironworker	88	22	110	22.90	2,519.00
Chris Sanders	6465	Boilermaker	84	40	124	22.26	2,760.24
Timmy J. Mayes	6398	Painter	48	0	48	11.88	570.24
Jimmy White	208004	Boilermaker	59	0	59	13.96	823.64
Steven Little	6387	Ironworker	30	0	30	12.60	378.00
Jimmy White	208004	Boilermaker	120	16	136	13.96	1,898.56
Jimmy White JR	208004	Boilermaker	120	21	141	13.96	1,968.36
Derick Buzzard	208004	Boilermaker	60	20	80	13.96	1,116.80

Traced total HRS worked to time sheets signed by Superintendent and traced rate for classification to prevailing wage contract. Check calculation for clerical accuracy. No discrepancies noted. Did not find any employees on job time sheets that were omitted from the Pension Calculation worksheet prepared by Tammy in Payroll.

PTT Pension Plan 12/31/09

Date Pt. of Records

A-5

PTT - Pension Plan
12/31/09

A-3/5

Pittsburg Tank & Tower Co., Inc.
National Benefit Retirement Plan and Trust
31-Dec-09

Employee Name	Withdrawal Amount	Reason for Withdrawal	Audit Mrk
Steven Bishop	2,350.00	No hardship withdrawal	T
Crystal Black	1,374.84	No hardship withdrawal	T
Richard Boyer	4,579.09	No hardship withdrawal	T
Mitchel Burch, Jr	6,534.67	No hardship withdrawal	T
Mitchel Burch	2,967.13	No hardship withdrawal	T
Anthony Cook	1,378.90	No hardship withdrawal	T
William Davis	1,723.96	No hardship withdrawal	T
Matthew Embry	2,531.39	No hardship withdrawal	T
Ernesto Garza	1,255.92	No hardship withdrawal	T
John Gray, JR	2,648.56	No hardship withdrawal	T
John Herrington	2,891.16	No hardship withdrawal	T
Thomas Kennedy	1,522.59	No hardship withdrawal	T
Jeffrey Leopard	5,187.62	No hardship withdrawal	T
Larry Loveless	3,356.08	No hardship withdrawal	T
Sam Matthews	2,492.78	No hardship withdrawal	T
Bobby Mayes, Jr	1,568.48	No hardship withdrawal	T
Benjamin McGee	2,896.69	No hardship withdrawal	T
Ben Modlin	2,173.85	No hardship withdrawal	T
Ronnie Ponder	3,871.96	No hardship withdrawal	T
Billy Rigdon	2,980.47	No hardship withdrawal	T
Dennis Rolley	3,134.83	No hardship withdrawal	T
Larry Royalty	5,615.38	No hardship withdrawal	T
Estate of Chris Sanders	13,487.84	Death	T
Deray Shelton	7,437.39	No hardship withdrawal	T
Terry Shelton	4,528.17	No hardship withdrawal	T
Mark Stewart	4,598.81	No hardship withdrawal	T
Christopher Tackett	3,095.10	No hardship withdrawal	T
Mark West	5,940.91	No hardship withdrawal	T
Joshua Wray	3,039.21	No hardship withdrawal	T

Total Withdrawals tested	107,163.78
Total Withdrawals for the ye	155,188.34
% tested	69%

Audit Mark Legend
T Traced to appropriate documentation and request from participant w/ no exceptions.

MH/ 7/27/10

A-3/5

PTT Pension Plan
12/31/09

A-1/1

EBP-APDC-10: Defined Contribution Plan Audit Program for Participant Data and Employee Contributions

Entity's Name:[Client Name] Balance Sheet Date:[Engagement Date]

PTT - Retirement Benefits Natural Benefits Plan 12/31/09

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	FINANCIAL STATEMENT ASSERTIONS E/O Existence or occurrence C Completeness R/O Rights and obligations V Valuation and allocation A/CL Accuracy and classification CO Cutoff		
	IDENTIFICATION CODES The letters in the left column labeled "Assertions" indicate that the audit procedure provides assurance about the indicated assertions. If the letter appears in a bracket (for example, [E/O], [C], etc.), the audit procedure only secondarily provides assurance about the assertion. If an asterisk (*) precedes a procedure, it is a preliminary step or follow-up step.		
	Reminder: The procedures in this audit program are relevant to both a DOL limited-scope audit and a full-scope audit. As more fully explained in section 401, the DOL limited scope applies only to investment information and does not extend to participant data, contributions, or other information, even if certified by a qualified trustee or custodian.		
	General (Basic)		
*	1. Review the plan documents (and collective bargaining agreements for a multiemployer plan), and identify what participant data is used to determine financial statement amounts and thus should be tested.	MDL	
*	2. Test the clerical accuracy of the employer's payroll journal and any schedules of participant data used in this audit area.	MH	
E/O, C, R/O, V, A/CL	3. Test employer payroll and personnel records for 4 payroll periods for 25 participants as follows:		
E/O, C, R/O, V, A/CL	a. Trace gross salary or wages to and from the payroll journal and participants' earnings records.	MH	
E/O, C, R/O, V, A/CL	b. Trace relevant demographic data, such as birth and hire dates, sex, pay rates, number of dependents, termination dates, etc., to personnel files.	MH	
E/O, C, R/O, V, A/CL	c. Document the items tested.	MH	
C, R/O, V, CO	4. Determine from review of personnel records that employees who first became plan participants during the year met the eligibility requirements specified in the plan. Also, trace to inclusion in the year's participation records and contribution reports employees whom personnel records indicate first met the participation eligibility requirements during the year (and who elected to participate, if relevant). Document the items tested.	MH	

PTT Pension Plan
12/3/09

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Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	Employee Contributions (Basic)		
E/O, C, R/O, V, A/CL, CO	5. If the plan calls for voluntary or mandatory employee contributions:	NA	
E/O, C, R/O, V, A/CL, CO	a. Trace the basis for the employee contribution to the plan document, collective bargaining agreement, or employee authorization.		
E/O, C, R/O, V, A/CL, CO	b. Recompute or check the contribution deduction of employees included in the test of the payroll journal in the General section of this program. If compensation is the basis, compare eligible compensation per the plan document to the amount of compensation used in the calculation of plan contributions.		
E/O, C, R/O, V, A/CL, CO	c. Trace tested individual's contributions to the individual participant account. Also trace contributions from individual participant accounts to the deduction in the payroll journal, when applicable.		
E/O, C, R/O, V, A/CL, CO	d. If employee contributions are withheld and remitted directly to the plan or trustee by the employer, perform the following:		
E/O, C, R/O, V, A/CL, CO	(1) Gain an understanding of the employer's process for remitting employee contributions.		
E/O, C, R/O, V, A/CL, CO	(2) Determine that the amounts withheld were remitted timely to the plan or trustee.		
E/O, C, R/O, V, A/CL, CO	(3) Make inquiries of plan management regarding whether participant contributions are remitted to the plan on a timely basis as required by the DOL regulations and whether plan management has policies and procedures in place to ensure the timely remittance of contributions.		
E/O, C, R/O, V, A/CL, CO	e. Document the items selected for testing in the workpapers.		
E/O, C, R/O, V, A/CL, CO	f. Determine that all contributions attributable to the period under audit have been received by the plan or accrued as a receivable. (Coordinate this step with the audit of contributions receivable at EBP-APDC-5 to avoid any duplicate work.)		
E/O, C, R/O, V, A/CL	6. If the plan allows and has received employee rollover contributions:		
E/O, C, R/O, V, A/CL	a. Review the plan document to determine that the rollover was made in accordance with plan provisions.		
E/O, C, R/O, V, A/CL	b. Review the participant account to determine that the rollover amount is properly reflected.		
C, V, A/CL	7. For a plan that bases the employer contribution on individual participant data [such as on salary in a 401(k) plan], complete the following:		
C, V, A/CL	a. Obtain a schedule of the employer contribution by participant. (This schedule may be a report of the individual account balances.) Check its clerical accuracy and tie the total into the		

PTT Pension Plan
12/31/09

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Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	schedule of contribution income in the first step of the Basic Procedures section of EBP-APDC-5.		
C, V, A/CL	b. For participants tested in the General section of this program, recompute the employer contribution based on the employer contribution rate specified in the plan and the relevant participant data. If employer contributions are based on employee compensation, compare eligible compensation per the plan document to the amount of compensation used in the calculation of plan contributions. Determine that the total contribution for the year does not exceed ERISA limits and the method of defining compensation is permitted under the Internal Revenue Code. Trace the contribution amount to the individual participant account.	NA	
C, V, A/CL	c. On a test basis, trace amounts from individual participant accounts to the schedule obtained.		
C, V, A/CL	d. Document the items tested.		
R/O, A/CL	8. For a plan that provides for participant-directed investment programs:		
R/O, A/CL	a. For the individuals tested in the General section of this program (and the Employee contributions section of this program), examine the investment option election form or authorization. If the investment option election forms are not maintained by the plan, perform one or more of the other procedures related to participant-directed investment programs.	MH	
R/O, A/CL	b. Trace the allocation of the employee contribution tested in the Employee Contributions section of this program and the employer's contribution previously tested to the investment option(s) selected by the individual.	MH	
C, R/O, V, A/CL	9. For terminating or withdrawing participants previously tested, recalculate the vested and forfeiture amounts based on plan vesting provisions and the participant's service years.	MH	
*	10. Consider the results of the procedures applied in this audit program on the audit of contributions received at EBP-APDC-5.	MH	
*	11. Consider the need to apply one or more additional procedures. The decision to apply additional procedures should be based on (a) your risk assessment documented at EBP-CX-7.1, (b) a consideration of whether information obtained or misstatements detected by performing audit procedures or from other sources during the audit alter your judgment about the assessed risk of material misstatement (whether caused by error or fraud), and (c) an evaluation of whether the procedures performed have provided sufficient assurance. If risks or other conditions are identified that require an additional audit response, ensure that those risks or conditions and your response are documented.		
*	12. Consider whether the results of audit procedures indicate internal control related matters that are required to be communicated to plan management and others. If so, add to the memo of points for the communication of internal control related matters.	MH	None
	CONCLUSION We have performed procedures and obtained audit evidence sufficient to provide reasonable assurance about participant data and employee contributions (to support our opinion on the financial statements taken	MH	

PTT Pension Plan
12/31/09

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Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	as a whole), and the results of those procedures are adequately documented. (If you are unable to conclude, prepare a memo documenting your reason.) [ ]		

EBP-APDC-11: Defined Contribution Plan Audit Program for Benefit Payments

Entity's Name:[Client Name] PTT - National Benefits Retirement Plan

Balance Sheet Date:[Engagement Date] 12/31/09

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	FINANCIAL STATEMENT ASSERTIONS E/O Existence or occurrence C Completeness R/O Rights and obligations V Valuation and allocation A/CL Accuracy and classification CO Cutoff		
	IDENTIFICATION CODES The letters in the left column labeled "Assertions" indicate that the audit procedure provides assurance about the indicated assertions. If the letter appears in a bracket (for example, [E/O], [C], etc.), the audit procedure only secondarily provides assurance about the assertion. If an asterisk (*) precedes a procedure, it is a preliminary step or follow-up step.		
	Reminder: The procedures in this audit program are relevant to both a DOL limited-scope audit and a full-scope audit. As more fully explained beginning at paragraph 401.44, the DOL limited scope applies only to investment information and does not extend to benefit payments or other information, even if certified by a qualified trustee or custodian.		
C, V, A/CL, CO	1. Obtain a schedule of benefit payments (including distributions and withdrawals) made during the period by participant. (A list of the total benefits by participant for the year is generally preferable. However, if a different type of list is preferable or more practical in a given situation, obtain such a list.)	MH	
C, V, A/CL, CO	a. Test the schedule's clerical accuracy, and trace or reconcile its totals to the working trial balance and, if applicable, to the reports of trustees or third-party administrators who made them.	MH	No exceptions noted
C, V, A/CL, CO	b. Apply analytical procedures such as comparing the current payment amounts with those of the prior year or other expectation and number of people who are receiving payments each year. Investigate and document any unusual or unexpected results (that is, ratios or variations different from what would be expected), considering known changes in plan operations. ○ TIS 6931.02	MH	Counts appear reasonable compared to prior years.
E/O, C, R/O, V, A/CL, CO	2. For selected participants on the schedule previously obtained, test the benefit payment as follows:		
E/O, C, R/O, V, A/CL, CO	a. Trace the payment to cash disbursements or the trustee's report of payments made and determine that income taxes have been withheld. Trace the amount to the individual participant's account.	MH	
E/O, C, R/O, V,	b. Trace terminated or withdrawing participants between (to and from) indications of termination or withdrawal in the employer's	MH	

PTT Pension Plan 12/31/09

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Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
A/CL, CO	personnel records and the plan's termination or withdrawal records.		
E/O, C, R/O, V, A/CL, CO	c. Examine approvals and supporting documents (such as an approved benefit election form for a retiring participant, a withdrawal request or employment termination notice, a death certificate or other reliable information supporting a death benefit paid, etc.).	MLB	
E/O, C, R/O, V, A/CL, CO	d. Based on the participant data tested at EBP-APDC-10 (evidence of age, years or hours of service, earnings, or other relevant factors), test or recompute the benefit amount and check the recipients' eligibility to receive the benefits. (If the appropriate data was not tested at EBP-APDC-10, it should be tested in conjunction with this step.) Investigate and document any significant differences.	MLB	
E/O, C, R/O, V, A/CL, CO	e. For hardship withdrawals from a 401(k) arrangement:	MLB NA	NA
E/O, C, R/O, V, A/CL, CO	(1) Review the financial need indicated in the withdrawal request and any related supporting documents, and consider whether it meets the plan provisions and tax requirements for a hardship withdrawal.		
E/O, C, R/O, V, A/CL, CO	(2) Determine that the amount withdrawn does not exceed the amount of the employee's elective deferrals made to the plan.		
E/O, C, R/O, V, A/CL, CO	(3) Determine, based on the plan document and Reg. 1.401(k)-1(d)(3)(iv)(E), whether elective deferrals or voluntary employee contributions are allowed to the 401(k) arrangement or other retirement plans of the sponsor during the period following the withdrawal. If not allowed, verify that such contributions were not made.		
E/O, C, R/O, V, A/CL, CO	f. If the payment is a rollover distribution, that is, a transfer to another qualified plan or to an individual retirement account, verify that the plan allows rollover distributions, that the rollover was made according to the provisions of the plan, and that the rollover account is in the participant's or beneficiary's name.		
E/O, C, R/O, V, A/CL, CO	g. Document the items tested.		
	EBP-CX-8.3		
*	3. Consider the need to apply one or more additional procedures. The decision to apply additional procedures should be based on (a) your risk assessment documented at EBP-CX-7.1, (b) a consideration of whether information obtained or misstatements detected by performing audit procedures or from other sources during the audit alter your judgment about the assessed risk of material misstatement (whether caused by error or fraud), and (c) an evaluation of whether the procedures performed have provided sufficient assurance. If risks or other conditions are identified that require an additional audit response, ensure that those risks or conditions and your response are documented.	MLB	Considered not necessary
*	4. Consider whether the results of audit procedures indicate internal control related matters that are required to be communicated to plan management and others. If so, add to the memo of points for	NA	

PTT. Pension Plan
12/31/09

A.5/3

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	the communication of internal control related matters. **CONCLUSION** We have performed procedures and obtained audit evidence sufficient to provide reasonable assurance about benefit payments (to support our opinion on the financial statements taken as a whole), and the results of those procedures are adequately documented. (If you are unable to conclude, prepare a memo documenting your reason.) [ ] 7/29/10		

EBP-APDC-12: Defined Contribution Plan Audit Program for Participant Accounts (and Benefit Obligations)

Entity's Name:[Client Name] Balance Sheet Date:[Engagement Date]

PTT - National Benefits Retirement Plan 12/31/09

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
	FINANCIAL STATEMENT ASSERTIONS E/O Existence or occurrence C Completeness R/O Rights and obligations V Valuation and allocation A/CL Accuracy and classification CO Cutoff		
	IDENTIFICATION CODES The letters in the left column labeled "Assertions" indicate that the audit procedure provides assurance about the indicated assertions. If the letter appears in a bracket (for example, [E/O], [C], etc.), the audit procedure only secondarily provides assurance about the assertion. If an asterisk (*) precedes a procedure, it is a preliminary step or follow-up step.		
	Reminder: The procedures in this audit program are relevant to both a DOL limited-scope audit and a full-scope audit. As more fully explained beginning at paragraph 401.44, the DOL limited scope applies only to investment information and does not extend to participant data, contributions, benefit payments, allocation to participant accounts (including the allocation of investment income to participant accounts) or other information, even if certified by a qualified trustee or custodian.		
E/O, C, R/O, A/CL	1. Test individual participant accounts of a defined contribution retirement plan as follows:		
E/O, C, R/O, A/CL	a. Determine from review of plan documents (and collective bargaining agreements, if applicable) and discussion with plan management the basis for allocations to individual participant accounts.	MB	
E/O, C, R/O, A/CL	b. Obtain a schedule of individual account balances and check its clerical accuracy.	MB	
E/O, C, R/O, A/CL	(1) Agree or reconcile the total to the plan's total net assets on the working trial balance or statement of net assets.	MB	
E/O, C, R/O, A/CL	(a) If the schedule shows totals for items, such as employer or employee contributions, investment income, gains and losses, and expenses, the totals should be agreed or reconciled to the working trial balance or financial statements.	MB	
E/O, C, R/O, A/CL	(2) Review the schedule for reasonableness.	MB	
E/O, C, R/O, A/CL	c. For the accounts previously selected that have outstanding participant loans, determine that the loan was made according to the plan's loan policy and that the loan has been properly segregated as an investment in the participant's account.	MB	
E/O, C, R/O, A/CL	d. Document in the workpapers the items tested.	MB	

PTT Pension Plan
12/31/09

A-6/2

Assertions	Audit Procedures for Consideration	N/A Performed by and Date	Workpaper Index
*	2. Consider the need to apply one or more additional procedures. The decision to apply additional procedures should be based on (a) your risk assessment documented at EBP-CX-7.1, (b) a consideration of whether information obtained or misstatements detected by performing audit procedures or from other sources during the audit alter your judgment about the assessed risk of material misstatement (whether caused by error or fraud), and (c) an evaluation of whether the procedures performed have provided sufficient assurance. If risks or other conditions are identified that require an additional audit response, ensure that those risks or conditions and your response are documented.	NA	Completed not necessary
*	3. Consider whether the results of audit procedures indicate internal control related matters that are required to be communicated to plan management and others. If so, add to the memo of points for the communication of internal control related matters.	NA	
	CONCLUSION We have performed procedures and obtained audit evidence sufficient to provide reasonable assurance about participant accounts (and benefit obligations) (to support our opinion on the financial statements taken as a whole), and the results of those procedures are adequately documented. (If you are unable to conclude, prepare a memo documenting your reason.) [ ]		

A-1

Mark Harmon and Company

1704 S. Green River Rd. Evansville, Indiana 47715 (812) 477-7400 FAX 474-0745
mharmon@markharmon.com

July 29, 2010

Mr. Randall S. Kuvin
Flagel, Huber, Flagel & co., CPAs
9135 governor's Way
Cincinnati, OH 45249-2037

RE: Pittsburg Tank & Tower Company, Inc.

Dear Mr. Kuvin:

I have performed the audit procedures as outlined on the Sample Audit Program for Pittsburg Tank & Tower Co., Inc. and believe, based on the procedures performed as outlined in the sample audit program, that there is adequate internal control over the areas relating to this area and that employees eligible for inclusion have been included and that their contributions were calculated correctly and deposits were properly made for the year ending December 31, 2009

Sincerely,

Mark Harmon
Certified Public Accountant

A8

Pittsburg Tank & Tower Co., Inc.
PO Box 913
Henderson, KY 42420-0913
Telephone 270-826-9000

July 28, 2010

Mark Harmon
Mark Harmon and Company
1704 S. Green River Rd.
Evansville, IN 47715

Dear Mr. Harmon:

In connection with your audit of the National Benefit Retirement Plan and Trust sponsored by Pittsburg Tank & Tower Company, Inc. as of December 31, 2009 for the purpose of expressing an opinion as to whether the accounting and calculation of Pension Benefits and contributions are presented fairly, in all material respects. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We are responsible for the calculation and remittances of pension benefits in conformity with the plan guidelines.

2. We have made available to you all the financial records and related data regarding the pension benefits.

3. There have been no irregularities involving management or employees who have significant roles in the internal control structure, communications from regulatory agencies concerning noncompliance with, or deficiencies in, pension benefits or practices, or violations or possible violations of laws or regulations whose effects should be considered in reviewing the pension plan benefits or its administration.

4. There are no material transactions that have not been properly recorded in the 0accounting records underlying the pension benefits.

5. We have complied with all aspects of contractual agreements that apply to the pension plan.

6. No events have occurred subsequent to the year ending December 31, 2009 that would require adjustments to, or disclosure to the pension plan.

Sincerely,

Kendel Bryan

Kendel Bryan
Controller
Pittsburg Tank & Tower Co., Inc.

PTT Pension Plan
12/31/09

A-9/1

WOMACK LAW OFFICES

304 First Street
Post Office Box 637
Henderson, Kentucky 42419-0637
Telephone: 270/826-5040
Telecopier: 270/826-9080
E-Mail: Womack@lightpower.net

July 28, 2010

Mark Harmon and Company
1704 S. Green River Road
Evansville, Indiana 47715

Re: Pittsburg Tank & Tower Company
National Benefits Retirement Plan & Trust

Dear Sirs:

Pursuant to your recent auditor's request concerning the National Benefits Retirement Plan & Trust, as of December 31, 2009, there was no known litigation involving the Plan or any of the employees and/or beneficiaries concerning the National Benefits Retirement Plan & Trust as administered by the Pension Corporation of America in Cincinnati, Ohio, with respect to Womack Law Offices.

Further, the scrivener of this correspondence states that there are also no known unasserted possible claims or assessments against the above referenced client or entities.

This letter is further qualified and limited to the content herein and in accordance with the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Request for Information (December, 1975); without limiting the generality of the foregoing, the limitations set forth in such Statement of the scope and use of this response are specifically incorporated herein by reference and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying Commentary which is an integral part of the Statement.

DTT Pension Plan
12/31/09

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Consistent with the last sentence of Paragraph 6 of the ABA Statement of Policy, and in the course of performing legal services for Pittsburg Tank & Tower Company, Inc., with respect to any matters that would be recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that Pittsburg Tank & Tower Co., Inc., should disclose or consider disclosure concerning such possible claim or assessment. We, as a matter of professional responsibility to the company, will so advise the company and will consult with the company concerning the question of such disclosure and the applicable requirement of the Statement of Financial Account Standards No. 5.

If you should need any additional information, please do not hesitate to contact me.

Respectfully,

WOMACK LAW OFFICES

cc: Kendel Bryan, Controller

Arrangement Letter 1/2

Mark Harmon and Company

1704 S. Green River Rd. Evansville, Indiana 47715 (812) 477-7400 FAX 474-0745

July 20, 2010

Mr. Randall S. Kuvin
Flagel, Huber, Flagel & Co., CPAs
9135 Govenor's Way
Cincinnati, OH 45249-2037

Dear Mr. Kuvin:

This will confirm our understanding of the arrangements for our performance of certain agreed upon procedures concerning the National Benefit Retirement Plan and Trust sponsored by **Pittsburg Tank & Tower Company** for the year ended December 31, 2010.

We will perform certain agreed upon procedures that are stated in the Sample Audit Program prepared by you and attached to this letter. We will communicate the results and observations of these procedures directly to you and will also forward copies of all our working papers to you for your files.

Our engagement is subject to the inherent risk that material errors, irregularities, or illegal acts, including fraud of defalcations, if they exist, will not be detected. However, we will inform you of any such matters that come to our attention.

We anticipate that our engagement will be completed prior to June 1, 2010 and all required information will be forwarded to your office by that date. If any unforeseen problems or complications arise during our review, we will discuss them with you immediately.

All fees associated with this engagement will be the responsibility of **Pittsburg Tank & Tower Company** and invoices for services performed will be mailed directly to their office.

We shall be pleased to discuss this letter with you at any time.

Arrangement Letter
2/2

Mr. Randall S. Kuvin
Flagel, Huber, Flagel & Co., CPAs
9135 Governor's Way
Cincinnati, OH 45249-2037

If the proceeding is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Sincerely,

Mark Harmon

Cc: Pittsburg Tank & Tower Company
Attention: Mr. Kendal Bryan

The services and term described in the foregoing letter are agreeable to us and are hereby accepted.

FLAGEL, HUBER, FLAGEL & CO., CPAs

By: _____

Date: _____

PTT - Pension Plan
12/31/09

PTT Prevously Audit
12/31/09

PROFESSIONAL QUESTIONNAIRE

1. Is your firm independent with respect to the client whose pension plan you will be performing certain procedures upon? Yes

2. Is your firm currently licensed to practice public accounting in the state in which the procedures will be performed?
Yes

3. Is you firm currently a member in good standing of the state society of CPAs in your state?
Yes

4. Is your firm currently a member in good standing of the AICPA?
Yes

5. Has your firm performed any audit work in the last year?
Yes

6. Are any legal actions pending against your firm as a result of any audits performed by your firm in the past? If so, please explain.
NO

7. Has your firm ever been reprimanded by your state board of CPAs for audit work performed by your firm? If yes, please explain.
NO

8. Does your firm have prior experience in auditing pension plans? ____ If yes, please elaborate.
PTT Employee Savings Plan
PTT Pension Plan

9. Are certain firm personnel familiar with the AICPA Audit and Accounting Guide "Audits of Employee Benefit Plans"? Yes

10. Is your firm a member of the AICPA's Employee Benefit Plan Audit Quality Center?
NO

Completed by _____

Title 7/15/10

Pittsburg Tank & Tower Co., Inc. Retirement Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Plan Year)
For the year ending December 31, 2009

EIN: 480681609
Plan No.: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds			
	American Funds A	American Funds Am Balancd A		$12,981
	American Funds A	American Funds CapWld G&I A		$22,949
	American Funds A	American Funds EuroPacfic A		$17,105
	American Funds A	American Funds Growth Fnd A		$25,429
	American Funds A	American Funds Inv Co Am A		$25,612
	Columbia Family	Columbia Mid Cap Value A		$14,248
	Davis New York Venture A	Davis New York Venture A		$1,263
	Dreyfus	Dreyfus Tech Growth		$34,529
	Fidelity Group	Fidelity Contra Fund		$1,390
	Fidelity Group	Fidelity Spartan 500 Index Fund Class Ad		$35,228
	Goldman Sachs	Goldman Sachs High Yield		$3,541
	Munder Funds	Munder Mid Cap Core Growth A		$20,773
	Nueberger	Neuberger & Berman Genesis		$923
	Pimco	Pimco Total Return A		$19,786
	T. Rowe Price Family	T. Rowe Price New Horizons		$7,798
	Vanguard	Vanguard Target Retirement 2010		$1,438
	Wells Fargo Advantage	Wells Fargo Advantage Small Cap		$8,091
	Mutual Funds Total			**$253,085**
	Common/Collective Trusts			
	Galliard	Galliard Stable Value Fund C		$363,881
	Common/Collective Trusts T			**$363,881**
Totals				**$616,966**