

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 DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN	1b Three-digit plan number (PN) ▶ 005
	1c Effective date of plan 01/01/1995
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DAYTON SUPERIOR CORPORATION 7777 WASHINGTON VILLAGE DRIVE, SUITE 130 DAYTON, OH 45459	2b Employer Identification Number (EIN) 31-0676346 2c Sponsor's telephone number 937-428-6360 2d Business code (see instructions) 332300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	PAUL E. FISHER
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") DAYTON SUPERIOR CORPORATION 7777 WASHINGTON VILLAGE DRIVE, SUITE 130 DAYTON, OH 45459	3b Administrator's EIN 31-0676346 3c Administrator's telephone number 937-428-6360
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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	1016
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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	791
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	117
d Subtotal. Add lines 6a , 6b , and 6c	6d	908
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	2
f Total. Add lines 6d and 6e	6f	910
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	476
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	15

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 2S 2T

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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 DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON SUPERIOR CORPORATION	D Employer Identification Number (EIN) 31-0676346

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

T. ROWE PRICE RPS, INC.

52-1714114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 28 37 38 49 50 52 59 62 64 65	NONE	3800	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T. ROWE PRICE RPS, INC.	15 21 25 28 37 38 49 50 52 59 62 64 65	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE AND COX STOCK FUND 555 CALIFORNIA STREET, 40TH FLOOR SAN FRANCISCO, CA 94104	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.10%	
(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:

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
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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 DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON SUPERIOR CORPORATION	D Employer Identification Number (EIN) 31-0676346	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	788943	653579
(9) Value of interest in common/collective trusts.....	1c(9)	1065725	1078897
(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)	5852457	7044838
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7707125	8777314

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7707125	8777314
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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)	144237	
(B) Participants	2a(1)(B)	529735	
(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)		673972

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)	41691	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		41691

(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)	88305	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		88305

(3) Rents	2b(3)		
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(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)		82728
(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)		1361852
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2248548

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1178550	
(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)		1178550
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3800	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3800
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1182350

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1066198
l Transfers of assets:			
(1) To this plan.....	2l(1)		3991
(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: BRADY, WARE, SCHOENFELD, INC.

(2) EIN: 35-1476702

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

- 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>DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAYTON SUPERIOR CORPORATION</u>	D Employer Identification Number (EIN) <u>31-0676346</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>52-1481931</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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): _____

**DAYTON SUPERIOR CORPORATION
MASTER SAVINGS PLAN**

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2009 AND 2008

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

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YEARS ENDED DECEMBER 31, 2009 AND 2008

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INDEPENDENT AUDITORS' REPORT

1 S Main St Ste 600
Dayton OH 45402-2042
(937) 223-5247
Fax (937) 223-0300

www.bradyware.com

Plan Administrator
Dayton Superior Corporation Master Savings Plan
Dayton, Ohio

We were engaged to audit the financial statements of the **Dayton Superior Corporation Master Savings Plan** (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, and supplementary information as listed in the accompanying table of contents. These financial statements and supplementary information are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor 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 F, which was certified by T. Rowe Price Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certification from the Trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the Trustee is complete and accurate.

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

Brady, Ware & Schoenfeld, Inc.

Dayton, Ohio
September 24, 2010

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments at fair market value		
Money market fund and common/collective trust	\$ 2,574,706	\$ 2,576,640
Equity securities funds	5,088,527	3,957,361
Bond fund	460,502	384,181
Participant loans	<u>653,579</u>	<u>788,943</u>
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	8,777,314	7,707,125
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(32,399)</u>	<u>9,990</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 8,744,915</u>	<u>\$ 7,717,115</u>

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income (loss)		
Interest and dividends	\$ 170,335	\$ 377,997
Net increase (decrease) in market value of investments	<u>1,361,852</u>	<u>(2,953,813)</u>
Total investment income (loss)	<u>1,532,187</u>	<u>(2,575,816)</u>
Contributions		
Employee	529,735	740,784
Employer - matching	<u>144,237</u>	<u>321,777</u>
Total contributions	<u>673,972</u>	<u>1,062,561</u>
Total additions	<u>2,206,159</u>	<u>(1,513,255)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	1,178,550	1,359,351
Net transfers to (from) Dayton Superior Corporation Savings Plan (Salaried) (Note B)	(3,991)	50,669
Administrative fees paid by the plan	<u>3,800</u>	<u>2,700</u>
Total deductions	<u>1,178,359</u>	<u>1,412,720</u>
NET INCREASE (DECREASE)	1,027,800	(2,925,975)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>7,717,115</u>	<u>10,643,090</u>
End of year	<u>\$ 8,744,915</u>	<u>\$ 7,717,115</u>

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF PLAN

The following description of the **Dayton Superior Corporation Master Savings 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 allows substantially all hourly employees of Dayton Superior Corporation (the "Company") and its subsidiaries, who have one hour of service and have attained age 18 to participate. Upon satisfaction of the eligibility requirements, employees may enter the Plan at the beginning of each month. The Retirement Committee of the Board of Directors of the Company controls and manages the operation and administration of the Plan. T. Rowe Price Trust Company serves as the Trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective April 1, 2008, the Plan was amended to change several key elements. This amendment only affected non-union hourly employees. All other participants remained unaffected as their participation is governed by various collective bargaining agreements as negotiated by their respective union representation.

The Plan was amended to allow for automatic enrollment for any employee who is credited with service on or after April 1, 2008 and those participants that have not made an affirmative election to make or not make an elective deferral as of the aforementioned date. The amendment calls for an automatic deferral election of 6% if an election is not made within 45 days from the date the employee becomes a participant. Deferrals do not commence until after the 45 day period is observed, at which time the participant will be enrolled in a retirement target date fund that is closest to the year in which the participant will attain age 65, if they have not made investment allocation elections otherwise.

The amendment also modified the employer match. Effective April 1, 2008, participants began receiving a 100% match on their first 3% of deferrals and a 50% match on their next 3% of deferrals. This match was subsequently suspended as discussed below.

Contributions - The Plan provides for employee salary deferrals ranging from not less than 1% to no more than 50% of annual compensation, as defined by the Plan. Total participant contributions in any calendar year are limited to the applicable limit under Internal Revenue Code Section 402(g). Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Company's matching contribution differs from participant to participant depending on their union/nonunion affiliation. Matches are based on collective bargaining agreements and depend on the amount of compensation and the deferral rate that a participant has withheld in relation to their compensation. As of May 23, 2009, the Company ceased the employer match of 100% of the first 3% of deferrals and 50% of the next 3% of deferrals. The cessation of the employer match only affected non-union hourly employees. All other participants remained unaffected as their participation is governed by various collective bargaining agreements as negotiated by their respective union representation.

In addition, the Company may contribute additional discretionary amounts. There were no discretionary contributions in 2009 or 2008.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF PLAN - continued

Forfeitures - Forfeited balances of terminated participants' non-vested accounts are used to reduce future Company contributions. Forfeitures, which are invested in the Prime Reserve Fund, are reallocated only at the end of the Plan year. Total forfeitures used to reduce Company matching contributions for the years ended December 31, 2009 and 2008 were \$100 and \$2,589, respectively. Unallocated forfeitures were \$25 and \$105 at December 31, 2009 and 2008, respectively.

Participant Accounts - T. Rowe Price Trust Company ("Trust") is Trustee and Custodian of Plan investments. The Trust maintains the self-directed investment accounts for each participant containing the participant's contributions, Company contributions, net earnings or losses, and distributions and withdrawals. Company contributions are allocated based on participants' compensation as defined by the Plan Agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs both separately, and distinctly, into which investment the participant contribution, employer match, and discretionary contribution is to be invested.

Vesting - Participants are immediately vested in their pre-tax contributions plus any Plan earnings credited to their accounts. Vesting in the Company's matching and discretionary contributions is based on continuous service. A non-collective bargaining employee is 100% vested after five years of credited service. All non-collective bargaining participant accounts were deemed to be fully vested as of April 1, 2008, when the employer matching contributions for these participants were changed. Collective bargaining employees vest in the Company's matching and discretionary contributions based on terms of the respective labor agreement, ranging from one to seven years.

Distributions - Upon termination of service by reason of retirement, death, permanent disability, or otherwise, participants or designated beneficiaries may elect to receive their vested balance either in a lump-sum amount or payments over a period of time in cash installments or in a form agreeable to the Plan administrator. If the participant's account balance is \$1,000 or less, the Plan administrator may elect to automatically distribute it to the participant in a single-sum payment. In addition, participants may receive distributions of the employee deferral amount for qualified financial hardships.

Participant Loans - Participants may borrow from their vested account balance, up to 50%, not to exceed \$50,000. The minimum loan amount is \$1,000. Loans bear interest at an agreed-upon percentage based on prevailing market rates, subject to applicable usury limits. Loan terms are for a period not exceeding five years. A longer term may be approved by the Plan if proceeds are to be used for the purchase of a primary residence. Loans are secured by the balance in the participants' accounts. Principal and interest is paid ratably through payroll deductions.

Investment Options - Upon enrollment in the Plan, a participant may currently direct contributions in any of 27 investment options. Participants may change their investment options at any time via phone, Internet, or enrollment form.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Financial Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported amounts of net assets and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Benefit-Responsive Investment Contract - Investment contracts held by a defined-contribution plan are required to be reported at fair value; however, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Administrative Fees - A portion of the administrative expenses of the Plan are paid by the Company as provided in the Plan Document. The Company provides certain accounting, recordkeeping, and administrative services to the Plan for which it receives no compensation.

Risks and Uncertainties - The Plan provides for various investment options including any combination of certain mutual funds. The underlying investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risks associated with certain investment securities, and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits and participants' individual account balances.

Investment Valuation and Income Recognition - The Plan's investments, except for its fully benefit-responsive investment contract and participant loans, are stated at fair value, determined by quoted market prices in an active market, of the underlying funds, which represent the net asset value of shares held by the Plan. Fully benefit-responsive investment contracts are stated at contract value. Participant loans are valued at their amortized cost, which approximates fair market value. See Note D for discussion of fair value measurement. Unrealized appreciation and depreciation are calculated by comparing fair value to cost. Security transactions are recorded on a trade date basis. Gains and losses are computed using the specific identification method. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Payment of Benefits - Benefits are recorded when paid.

Transfers - Along with the Plan, the Company also sponsors a 401(k) plan for salaried employees. If employees change their hourly or salary status during the year, their account balances are transferred into the corresponding plan. Net plan transfers to/(from) the Dayton Superior Corporation Savings Plan (Salaried) were \$(3,991) and \$50,669 for the years ended December 31, 2009 and 2008, respectively.

Accounting for Uncertainty in Income Taxes - On January 1, 2009, the Plan adopted accounting standards for uncertainties in income taxes. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code. Accordingly, the adoption of this standard does not have a material impact on the Plan's net assets available for benefits and changes in net assets available for benefits.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Subsequent Events - In preparing these financial statements, Plan management has evaluated events and transactions for potential recognition or disclosure through September 24, 2010, the date the financial statements were available to be issued.

NOTE C - INVESTMENTS

The Plan's investments are held by a financial services administrated trust fund. The following table presents the fair values of the investments at December 31, 2009 and 2008:

	<u>2009</u>		<u>2008</u>
Mutual Funds			
T. Rowe Price Prime Reserve Fund	\$ 1,495,802	*	\$ 1,510,908
T. Rowe Price Stable Value Fund	1,078,897	*	1,065,725
Dodge and Cox Funds	1,197,365	*	1,023,245
T. Rowe Price Blue Chip Growth Fund	898,060	*	686,718
T. Rowe Price Balanced Fund	681,775	*	571,074
T. Rowe Price Spectrum Income Fund	460,502	*	384,181
T. Rowe Price Mid-Cap Growth Fund	329,553		235,652
T. Rowe Price Equity Index 500 Fund	272,062		221,811
T. Rowe Price Mid-Cap Value Fund	166,564		129,126
T. Rowe Price Small-Cap Stock Fund	201,271		153,106
T. Rowe Price Equity Income Fund	60,880		58,335
T. Rowe Price International Stock Fund	168,834		150,096
T. Rowe Price Real Estate Fund	48,444		38,238
T. Rowe Price Health Sciences Fund	31,074		24,758
T. Rowe Price New Horizons Fund	8,580		5,750
T. Rowe Price Science and Technology Fund	36,565		37,826
T. Rowe Price Real Estate Investment Trust Fund	7		7
T. Rowe Price Retirement 2010 Fund	89,781		89,879
T. Rowe Price Retirement 2020 Fund	154,648		109,174
T. Rowe Price Retirement 2015 Fund	89,670		41,379
T. Rowe Price Retirement 2025 Fund	193,330		117,741
T. Rowe Price Retirement 2035 Fund	122,480		74,833
T. Rowe Price Retirement 2030 Fund	160,145		91,847
T. Rowe Price Retirement 2050 Fund	23,513		12,814
T. Rowe Price Retirement 2055 Fund	8,909		4,131
T. Rowe Price Retirement 2040 Fund	81,694		44,767
T. Rowe Price Retirement 2045 Fund	44,768		24,978
T. Rowe Price Retirement Income Fund	<u>18,562</u>		<u>10,083</u>
	8,123,735		6,918,182
Participant Loans	<u>653,579</u>	*	<u>788,943</u>
	8,777,314		7,707,125
Total Investments at Fair Value	<u>\$ 8,777,314</u>		<u>\$ 7,707,125</u>

* Fair values of individual assets represent five percent or more of the Plan's net assets as of December 31, 2009 and 2008.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - INVESTMENTS - continued

The Plan's investments (including bought, sold, and held during the year) appreciated (depreciated) in value in 2009 and 2008 as follows:

	<u>2009</u>	<u>2008</u>
Equity securities funds	\$ 1,307,126	\$ (2,885,131)
Bond fund	<u>54,726</u>	<u>(68,682)</u>
	<u>\$ 1,361,852</u>	<u>\$ (2,953,813)</u>

NOTE D - FAIR VALUE MEASUREMENTS

The Plan adopted fair value measurements accounting standards on January 1, 2008. Accounting standards define fair value and establish a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under accounting standards are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets
- quoted prices for identical or similar assets or liabilities in inactive markets
- inputs other than quoted prices that are observable for the asset or liability
- inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified contractual term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009.

Shares of money market fund: Valued based on the contractual terms of the underlying guaranteed interest accounts; provides a daily mil-rate for income accretion.

Shares of equity securities funds: Valued at the net asset value (NAV) of shares held by the plan at year-end.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - FAIR VALUE MEASUREMENTS - continued

Shares of bond fund: Valued at the net asset value (NAV) of shares held by the plan at year-end.

Common/collective trust: Valued based on the contractual terms of the underlying guaranteed interest accounts; provides a daily mil-rate for income accretion.

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

The preceding methods described may produce a fair value calculation 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 fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Shares of money market fund and common/collective trust	\$ 1,495,802	\$ 1,078,904	\$ -	\$ 2,574,706
Shares of equity securities funds	5,088,527	-	-	5,088,527
Shares of bond fund	460,502	-	-	460,502
Participant loans	-	-	653,579	653,579
Total assets at fair value	<u>\$ 7,044,831</u>	<u>\$ 1,078,904</u>	<u>\$ 653,579</u>	<u>\$ 8,777,314</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Shares of money market fund and common/collective trust	\$ 1,510,908	\$ 1,065,732	\$ -	\$ 2,576,640
Shares of equity securities funds	3,957,361	-	-	3,957,361
Shares of bond fund	384,181	-	-	384,181
Participant loans	-	-	788,943	788,943
Total assets at fair value	<u>\$ 5,852,450</u>	<u>\$ 1,065,732</u>	<u>\$ 788,943</u>	<u>\$ 7,707,125</u>

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - FAIR VALUE MEASUREMENTS - continued

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2009:

	<u>2009</u>	<u>2008</u>
Balance, beginning of year	\$ 788,943	\$ 854,201
Principal repaid	(296,837)	(345,851)
New loans	275,019	369,669
Loan default - converted out to Dayton Superior Corporation Savings Plan (Salaried)	-	(14,430)
Deemed default distributions	<u>(113,546)</u>	<u>(74,646)</u>
Balance, end of year	<u>\$ 653,579</u>	<u>\$ 788,943</u>

NOTE E - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The T. Rowe Price Stable Value Fund is considered a fully benefit-responsive investment contract. This common trust fund is operated by T. Rowe Price Trust Company. The fund is included in the Statement of Net Assets Available for Benefits as a money market fund at its fair market value and adjusted for the difference between the fair value and contract value as reported to the Plan by T. Rowe Price Trust Company. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The average yield and crediting interest rates of the fund were approximately 4.62% and 4.82% for 2009 and 2008, respectively.

NOTE F - SUMMARY OF INFORMATION CERTIFIED BY PLAN TRUSTEE

The total current value of the investments held by the Trustee at December 31, 2009 and 2008 was \$8,777,314 and \$7,707,125, respectively. The cost of the investments at December 31, 2009 and 2008 is not readily determinable.

The Trustee of the Plan, T. Rowe Price Trust Company, has supplied the Plan administrator with a certification as to the completeness and accuracy of the following information:

- Investments in registered investment companies
- Interest and dividend income
- Net appreciation (depreciation) in fair value of investments
- Balance of participant loans

NOTE G - NONPARTICIPANT-DIRECTED INVESTMENTS

Nonparticipant-directed investments were a previously authorized investment option of the Plan. Such an investment option is no longer offered by the Plan. The balance of the nonparticipant-directed investments was \$7 at December 31, 2009 and 2008.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE H - TAX STATUS

The Plan obtained its latest determination letter on May 6, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE I - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event of Plan termination, participants will become 100% vested in the employer portion of contributions.

NOTE J - RELATED PARTY TRANSACTIONS

Certain Plan assets are invested with T. Rowe Price Trust Company. Thus, T. Rowe Price Trust Company, as Trustee defined by the Plan, qualifies as a party-in-interest.

NOTE K - RECONCILIATION OF FORM 5500 TO FINANCIAL STATEMENTS

The following is a reconciliation of amounts per the financial statements to Form 5500 for the years ended December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Net assets available for benefits at December 31, per financial statements	\$ 8,744,915	\$ 7,717,115
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>32,399</u>	<u>(9,990)</u>
Net assets available for benefits at December 31, per Form 5500	<u>\$ 8,777,314</u>	<u>\$ 7,707,125</u>
	<u>2009</u>	<u>2008</u>
Net increase (decrease) in net assets available for benefit per financial statements	\$ 1,027,800	\$ (2,925,975)
Unrealized (gain) loss for adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>42,389</u>	<u>(14,924)</u>
Net increase (decrease) in net assets available for benefit per Form 5500	<u>\$ 1,070,189</u>	<u>\$ (2,940,899)</u>

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE L - BENEFITS ALLOCABLE TO WITHDRAWN PARTICIPANTS

There were no distributions due to participants who have withdrawn from the Plan and requested benefit payments prior to year-end in process at December 31, 2009 and 2008.

DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN

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

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0676346

PLAN NUMBER: 005

DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Participant-Directed				
Money market fund and common/collective trust				
*	T. Rowe Price Associates, Inc.	Prime reserve fund, 1,495,802.230 units	#	\$ 1,495,802
*	T. Rowe Price Associates, Inc.	Stable value fund, 1,046,497.840 units	#	<u>1,078,897</u>
				<u>2,574,699</u>
Bond fund				
*	T. Rowe Price Associates, Inc.	Spectrum income fund, 38,992.565 units	#	<u>460,502</u>
Equity securities funds				
	Dodge and Cox Funds	Stock fund, 12,454.388 units	#	1,197,365
*	T. Rowe Price Associates, Inc.	Blue chip growth fund, 27,404.952 units	#	898,060
*	T. Rowe Price Associates, Inc.	Balanced fund, 38,825.477 units	#	681,775
*	T. Rowe Price Associates, Inc.	Mid-Cap growth fund, 6,939.426 units	#	329,553
*	T. Rowe Price Associates, Inc.	Equity index 500 fund, 9,059.681 units	#	272,062
*	T. Rowe Price Associates, Inc.	Mid-Cap value fund, 8,038.792 units	#	166,564
*	T. Rowe Price Associates, Inc.	Small-Cap stock fund, 7,471.084 units	#	201,271
*	T. Rowe Price Associates, Inc.	Equity income fund, 2,900.438 units	#	60,880
*	T. Rowe Price Associates, Inc.	International stock fund, 13,399.517 units	#	168,834
*	T. Rowe Price Associates, Inc.	Real estate fund, 3,502.803 units	#	48,444
*	T. Rowe Price Associates, Inc.	Health sciences fund, 1,187.399 units	#	31,074
*	T. Rowe Price Associates, Inc.	New horizons fund, 335.400 units	#	8,580
*	T. Rowe Price Associates, Inc.	Science and technology fund, 1,653.001 units	#	36,565
*	T. Rowe Price Associates, Inc.	Retirement 2010 fund, 6,435.937 units	#	89,781
*	T. Rowe Price Associates, Inc.	Retirement 2020 fund, 10,592.326 units	#	154,648
*	T. Rowe Price Associates, Inc.	Retirement 2015 fund, 8,403.934 units	#	89,670
*	T. Rowe Price Associates, Inc.	Retirement 2025 fund, 18,221.483 units	#	193,330
*	T. Rowe Price Associates, Inc.	Retirement 2035 fund, 11,500.414 units	#	122,480
*	T. Rowe Price Associates, Inc.	Retirement 2030 fund, 10,591.565 units	#	160,145
*	T. Rowe Price Associates, Inc.	Retirement 2050 fund, 2,772.799 units	#	23,513
*	T. Rowe Price Associates, Inc.	Retirement 2055 fund, 1,063.094 units	#	8,909
*	T. Rowe Price Associates, Inc.	Retirement 2040 fund, 5,392.317 units	#	81,694
*	T. Rowe Price Associates, Inc.	Retirement 2045 fund, 4,432.479 units	#	44,768
*	T. Rowe Price Associates, Inc.	Retirement income fund, 1,520.259 units	#	<u>18,562</u>
				<u>5,088,527</u>
Nonparticipant-Directed				
pooled fund				
*	T. Rowe Price Associates, Inc.	Real estate investment trust fund, 8.751 units	#	<u>7</u>
Participant loans				
*		Interest from 4.25% to 9.25%, maximum five-year term, collateralized by 50% of participants' vested account balance.	-	<u>653,579</u>
				<u>\$ 8,777,314</u>

* Represents a party-in-interest to the Plan.

Cost not readily determinable.

Plan Name	DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN
Plan Sponsor EIN	31-0676346
ERISA Plan #	005
Plan Year Ending	December 31, 2009

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

Plan Name	DAYTON SUPERIOR CORPORATION MASTER SAVINGS PLAN
Plan Sponsor EIN	31-0676346
ERISA Plan #	005
Plan Year Ending	December 31, 2009

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Form/Schedule	Line #	Description	Attachment
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