

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 VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 03/01/1979
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) WILSON INDUSTRIES, L.P. PO BOX 1492 HOUSTON, TX 77251-1492	2b Employer Identification Number (EIN) 74-0989800 2c Sponsor's telephone number 713-237-3700 2d Business code (see instructions) 333900

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.	10/14/2010	LISA BARTLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	JOSEPH RINANDO
	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") WILSON INDUSTRIES, L.P. PO BOX 1492 HOUSTON, TX 77251-1492	3b Administrator's EIN 74-0989800 3c Administrator's telephone number 713-237-3700
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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	139
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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	70
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	62
d Subtotal. Add lines 6a , 6b , and 6c	6d	133
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	134
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
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	
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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:
 1A 1G 1I 3D

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

9a Plan funding arrangement (check all that apply) (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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>3130435</u>
b Actuarial value	2b <u>3443478</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>1</u> <u>30228</u>
b For terminated vested participants	3b <u>61</u> <u>1805834</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>1712876</u>
(3) Total active	3c(3) <u>77</u> <u>1712876</u>
d Total	3d <u>139</u> <u>3548938</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>8.55</u> %
6 Target normal cost	6 <u>65000</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/13/2010</u>
Signature of actuary	Date
<u>STEVEN J. LAPLANT</u>	<u>08-05051</u>
Type or print name of actuary	Most recent enrollment number
<u>ERNST & YOUNG LLP</u>	<u>214-969-8000</u>
Firm name	Telephone number (including area code)
<u>2323 VICTORY AVENUE, SUITE 2000</u> <u>DALLAS, TX 75219</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	557963	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	557963	0
10	Interest on item 9 using prior year's actual return of <u>-25.91</u> %	-144568	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.96</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	413395	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	85.38 %
15	Adjusted funding target attainment percentage.....	15	97.02 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	120.10 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	65000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	65000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	65000	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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

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

<div>A</div> <div>Name of plan</div> <div>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>WILSON INDUSTRIES, L.P.</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>74-0989800</div>

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

a

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

☐ Yes

☒ No

b

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

(b)

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

(b)

Enter name and EIN or address of person who provided you disclosure 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)

ERNST & YOUNG LLP

34-6565596

(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?
11 50	NONE	20070	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DELOITTE & TOUCHE LLP

13-3891517

(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 50	NONE	13500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA BANK

42-1741646

(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?
21 49 50 59 62 72 99	NONE	6139	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 ☐

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:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WILSON INDUSTRIES, L.P.		D Employer Identification Number (EIN) 74-0989800
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: FOREIGN EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-6589861-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 518473
a Name of MTIA, CCT, PSA, or 103-12 IE: S&P 500 INDEX		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-6555647-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1654608
a Name of MTIA, CCT, PSA, or 103-12 IE: MEDIUM CAP INDEX FUND		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-6589863-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 150698
a Name of MTIA, CCT, PSA, or 103-12 IE: COMPLETENESS INDEX FUND		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-6555648-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 166671
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-3192888-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 67033
a Name of MTIA, CCT, PSA, or 103-12 IE: BOND INDEX FUND		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 38-6555716-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 908247
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.		
Schedule D (Form 5500) 2009 v.092308.1		

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**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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</u>	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	<u>104</u>	<u>2</u>
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	<u>153622</u>	<u>179973</u>
(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)	<u>2976709</u>	<u>3465730</u>
(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)		
(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	3130435	3645705

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	3130435	3645705
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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)		
(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)		0

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	234	
(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)		234
(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)		697555
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		697789

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	142810	
(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)		142810
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)	33570	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	6139	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		39709
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		182519

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		515270
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: DELOITTE & TOUCHE LLP

(2) EIN: 13-3891517

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</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>74-0989800</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	<u>4</u>

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

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

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

INDEPENDENT AUDITOR'S REPORT

To the Benefits Committee of
the Van Leeuwen Pipe and Tube Corporation
Employees' Pension Trust:

We were engaged to audit the financial statements and supplemental schedules of the Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the Table of Contents. These financial statements and supplemental schedules are the responsibility of the Administrative Committee.

As permitted by 29 CFR Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the Administrative Committee instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 3, 6 and 7, which was certified by Comerica Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Administrative Committee that the trustee holds the Plan's investment assets and executes investment transactions. The Administrative Committee has obtained certifications from the trustee that the information as of and for the years ended December 31, 2009 and 2008, provided to the Administrative Committee by the trustee is complete and accurate.

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

Deloitte & Touche LLP

Houston, Texas
October 12, 2010

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, LINE 21 - DISCOUNT RATE APPLICABLE MONTH

The full yield curve with an applicable month of October 2008 was utilized in accordance with page 60 of the 2009 Instruction for Form 5500 and the March 2009 special edition of the IRS Employee Plan newsletter. The applicable month has not been indicated here due to restrictions within the EFAST2 system, which did not allow for an entry in line 21b, if the full yield curve has been selected. Since the applicable month was the third month preceding the month including the valuation date (October 2008), the entry should be listed as "3".

Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust

Financial Statements as of and for the
Years Ended December 31, 2009 and 2008,
Supplemental Schedules as of and for the
Year Ended December 31, 2009, and
Independent Auditor's Report

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statements of Net Assets Available for Benefits as of December 31, 2009 and 2008	2
Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2009 and 2008	3
Notes to Financial Statements as of and for the Years Ended December 31, 2009 and 2008	4–10
SUPPLEMENTAL SCHEDULES:	11
Form 5500, Schedule H, Part IV, Line 4i — Schedule of Assets (Held at End of Year) December 31, 2009	12
Form 5500, Schedule H, Part IV, Line 4j — Schedule of Reportable Transactions for the Year Ended December 31, 2009	13

INDEPENDENT AUDITOR'S REPORT

To the Benefits Committee of
the Van Leeuwen Pipe and Tube Corporation
Employees' Pension Trust:

We were engaged to audit the financial statements and supplemental schedules of the Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the Table of Contents. These financial statements and supplemental schedules are the responsibility of the Administrative Committee.

As permitted by 29 CFR Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the Administrative Committee instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 3, 6 and 7, which was certified by Comerica Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Administrative Committee that the trustee holds the Plan's investment assets and executes investment transactions. The Administrative Committee has obtained certifications from the trustee that the information as of and for the years ended December 31, 2009 and 2008, provided to the Administrative Committee by the trustee is complete and accurate.

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

Deloitte & Touche LLP

Houston, Texas
October 12, 2010

**VAN LEEUWEN PIPE AND TUBE CORPORATION
EMPLOYEES' PENSION TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND 2008**

	2009	2008
ASSETS:		
Investments, at fair value:		
Common/commingled funds	\$ 2,557,483	\$ 2,206,021
Corporate bonds and debentures	908,247	770,688
Short-term investment fund	<u>179,973</u>	<u>153,622</u>
 Total investments	 3,645,703	 3,130,331
 INTEREST RECEIVABLE	 <u>2</u>	 <u>104</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 3,645,705</u></u>	 <u><u>\$ 3,130,435</u></u>

The accompanying notes are an integral part of these financial statements.

VAN LEEUWEN PIPE AND TUBE CORPORATION

EMPLOYEES' PENSION TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009	2008
ADDITIONS:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments (Note 6)	\$ 697,555	\$ (1,166,020)
Interest	<u>234</u>	<u>2,911</u>
Total additions	<u>697,789</u>	<u>(1,163,109)</u>
DEDUCTIONS:		
Benefit payments	142,810	356,960
Administrative expenses	<u>39,709</u>	<u>66,230</u>
Total deductions	<u>182,519</u>	<u>423,190</u>
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	515,270	(1,586,299)
NET ASSETS AVAILABLE FOR BENEFITS AT:		
Beginning of year	<u>3,130,435</u>	<u>4,716,734</u>
End of year	<u><u>\$3,645,705</u></u>	<u><u>\$ 3,130,435</u></u>

The accompanying notes are an integral part of these financial statements.

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

1. SUMMARY OF PLAN PROVISIONS

The following description of the Van Leeuwen Pipe and Tube Corporation ("Van Leeuwen") Employees' Pension Trust (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete explanation of the Plan's provisions, a copy of which is available from Wilson International, Inc., the General Partner of Wilson Industries, L.P. ("Wilson" or the "Company"). Wilson International, Inc. is a wholly-owned subsidiary of Smith International, Inc. ("Smith").

General — The Plan is a defined benefit plan that covers certain former employees of Van Leeuwen that met eligibility requirements of the Plan. The Plan was established on March 1, 1979 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective May 16, 2001, the Company froze the benefits of active participants who were not covered by a collective bargaining agreement. Pursuant to collective bargaining, the Plan was amended to freeze the participation and benefits of all active Plan participants who were employed at the Company's Trainer, Pennsylvania; South Plainfield, New Jersey; and Chicago, Illinois facilities, effective March 31, 2002, May 31, 2002 and May 1, 2003, respectively.

Additionally, the Plan was amended and restated effective May 1, 2003, to comply with various law changes commonly referred to as GUST. GUST is an acronym for the Uruguay Round Agreements Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Community Renewal Tax Relief Act of 2000.

Administration and Trustee — Wilson is the Plan Administrator and sponsor of the Plan as defined under ERISA. The Plan's operations are monitored by an administrative committee (the "Administrative Committee") which is comprised of officers and employees of the Company or of Smith. Comerica Bank ("Comerica") served as the Trustee of Plan's investments during the years ended December 31, 2009 and 2008.

Funding Policy — Employer contributions are designed to fund the Plan's estimated costs in accordance with the funding standards of ERISA. The Plan has met the minimum funding requirements of ERISA for the years ended December 31, 2009 and 2008.

Prior to freezing benefits of active Plan participants, the Plan required eligible employees to contribute on an after-tax basis 1 percent of base compensation each year as a condition of participation in the Plan, subject to certain limitations prescribed by the Internal Revenue Service ("IRS").

The actuarial method employed by the Plan's actuary, Ernst & Young LLP, in calculating contribution requirements is the unit credit actuarial cost method.

On August 17, 2006, the Pension Protection Act of 2006 (PPA) was signed into law. The minimum funding rules under PPA became effective for plan years beginning on or after January 1, 2008. PPA mandates certain assumptions and methods be used, and requires a plan to fund toward a 100 percent funded level. Plan sponsors must determine the minimum contribution by using the unit credit actuarial cost method, under which the contribution requirement for a year is equal to the actuarial present value of benefits expected to accrue during the year plus a seven-year amortization of unfunded amounts, including gains or losses. In accordance with PPA, the actuarial method has been changed from the projected unit credit cost method to the unit credit method.

The mortality table used to determine the funding target (previously current liability) has been changed from the IRS 2008 Combined Static Mortality Table to the IRS 2009 Combined Static Mortality Table. The effective funding interest rate is 8.55 percent. It is based on the IRS full yield curve published for the month of October 2008 and was used in determining the funding target. The lump sum conversion mortality table has been updated from the IRS 2008 Applicable Mortality Table in 2008 to the IRS 2009 Applicable Mortality Table in 2009.

Pension Benefits — The Plan allows participants to receive benefit payments after the later of age 65 or five years of participation. Benefit payments are calculated as a percentage of compensation, subject to certain limitations and provisions as defined by the Plan. Benefits are reduced proportionately for less than 35 years of participation. If married at retirement, participants will receive payments made as an actuarially equivalent qualified joint and survivor annuity, which provides for a specified pension for the participant's life. Should the participant die after retirement, 50 percent to 100 percent of the pension benefit, as elected, will be paid to the participant's beneficiary. The maximum benefit is limited to the lesser of 100 percent of the average annual compensation or the amount allowed under the Internal Revenue Code of 1986, as amended (the "Code"). Alternatively, a lump sum payment may be paid with spousal consent.

The Plan also provides for death benefits to the beneficiaries of vested participants who die before retirement.

Vesting — All Plan participants are fully vested at December 31, 2009 and 2008.

Tax Status — The Plan has received a determination letter from the IRS dated August 18, 1995, stating that the form of the Plan is in compliance with the applicable requirements of the Code. The Plan was restated with the adoption of the Guardian Retirement Services non-standardized prototype plan, which received an opinion letter from the IRS dated April 29, 2002, indicating that the prototype plan and related trust are designed in accordance with the applicable sections of the Code.

The Plan submitted a request for a determination letter and has responded to all related queries from the IRS. The Benefits Committee continues to anticipate issuance of a determination letter.

Administrative Expenses — The Plan is responsible for its administrative expenses. The Company may elect to pay administrative expenses on behalf of the Plan.

Plan Termination — Wilson has the right to terminate the Plan. If the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide benefits in the following order:

- a. Annuity benefits for former employees or their beneficiaries who have been receiving benefits for at least three years or for employees eligible to retire for that three-year period who would have been receiving benefits if they had retired with benefits in the normal form of annuity under the Plan. The

priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under the Plan's provisions in effect at any time during the five years preceding Plan termination.

- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") up to the applicable limitations.
- c. All other vested benefits not insured by the PBGC.
- d. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan is terminated. Generally, the PBGC guarantees most vested normal age retirement benefits and early retirement benefits as well as certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then existing assets of the Plan and the PBGC guaranty while other benefits may not be provided for at all.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The accounts of the Plan are maintained on the cash basis of accounting. For financial reporting purposes, however, the financial statements have been converted to an accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

FASB Codification — In June 2009, the Financial Accounting Standards Board ("FASB") established that the Accounting Standards Codification (the "Codification") will be the single official source of authoritative U.S. GAAP, except for rules and interpretive releases of the Securities and Exchange Commission ("SEC"), which are sources of authoritative guidance for SEC registrants. The new Codification standards were effective for 2009.

Investment Valuation and Income Recognition — The Plan's investments are stated at fair value. Purchases and sales of the Plan's investments are recorded as of the trade date. The net appreciation or depreciation in the fair value of investments reflected in the accompanying statements of changes in net assets available for plan benefits includes realized, as well as unrealized, gains or losses on the sale of investments. The net changes in realized gains and losses on sales are determined using the actual purchase and sale price of the related investments. The net changes in unrealized gains and losses are determined using the fair values as of the beginning of the year or the purchase price if acquired since that date. Dividend and interest income from investments is reported as earned on an accrual basis in the statement of changes in net assets available for Plan benefits.

Payment of Benefits — Benefit payments to participants are recorded upon distribution.

Use of Estimates — The preparation of financial statements in conformity with U.S. GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

3. FAIR VALUE MEASUREMENTS (UNAUDITED)

The Plan adopted applicable accounting guidance, which establishes a fair value hierarchy and divides fair value measurement into three broad levels: Level 1 is comprised of active-market quoted prices for identical instruments; Level 2 is comprised of market-based data obtained from independent sources; and Level 3 is comprised of non-market based estimates which reflect the best judgment of the Administrative Committee.

The Plan's investments at fair value, by level within the fair value hierarchy, as of December 31, 2009 and 2008, are as follows:

	2009 Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
Comerica S&P 500 Index Fund	\$ -	\$ 1,654,608	\$ -	\$ 1,654,608
Comerica Bond Index Fund		908,247		908,247
Comerica Foreign Equity Index Fund		518,473		518,473
Goldman Sachs FS Money Market Fund		179,973		179,973
Comerica Completeness Index Fund		166,671		166,671
Comerica Medium Cap Index Fund		150,698		150,698
Comerica Small Cap Index Fund		67,033		67,033
	<u>\$ -</u>	<u>\$ 3,645,703</u>	<u>\$ -</u>	<u>\$ 3,645,703</u>

	2008 Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
Comerica S&P 500 Index Fund	\$ -	\$ 1,423,032	\$ -	\$ 1,423,032
Comerica Bond Index Fund		770,688		770,688
Comerica Foreign Equity Index Fund		444,314		444,314
Comerica Completeness Index Fund		158,033		158,033
Munder Institutional Money Market Fund		153,622		153,622
Comerica Medium Cap Index Fund		121,185		121,185
Comerica Small Cap Index Fund		59,457		59,457
	<u>\$ -</u>	<u>\$ 3,130,331</u>	<u>\$ -</u>	<u>\$ 3,130,331</u>

4. ACTUARIAL METHOD AND ASSUMPTIONS

Accumulated Plan benefits are those estimated future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. The significant actuarial assumptions used by Ernst and Young LLP in the valuation as of January 1, 2009 and 2008, were (a) interest rate, (b) life expectancy of participants, using the IRS Applicable Mortality Table per Revenue Ruling 2001-62 for post-retirement mortality and no rates for pre-retirement mortality and (c) retirement age assumptions (an assumed retirement age of 65).

The discount rate utilized for the actuarial present value of accumulated Plan benefits remained at 7.50% as utilized on January 1, 2008. The lump sum conversion rate changed from 6.18% utilized on January 1, 2008, to three segment rates of 5.20%, 6.00%, and 6.50% utilized on January 1, 2009.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different assumptions and other factors would likely apply in determining the actuarial present value of accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits as determined by the Plan's actuary as of January 1, was as follows:

	2009	2008
Vested benefits:		
Active participants with vested benefits	\$2,190,307	\$2,240,522
Terminated participants with deferred vested benefits	2,205,715	1,452,112
Participants currently receiving benefits	<u>32,428</u>	<u>32,995</u>
Total actuarial present value of accumulated Plan benefits	<u>\$4,428,450</u>	<u>\$3,725,629</u>

The changes in the actuarial present value of accumulated Plan benefits were as follows:

Actuarial present value of accumulated Plan benefits at January 1, 2007	<u>\$3,986,476</u>
Change during the year attributable to:	
Change in actuarial assumptions	(229,762)
Benefits accumulated	(8,284)
Increase for interest related to the decrease in the discount period	287,558
Benefits paid	<u>(310,359)</u>
Net change	<u>(260,847)</u>
Actuarial present value of accumulated Plan benefits at January 1, 2008	<u>3,725,629</u>
Change during the year attributable to:	
Change in actuarial assumptions	66,339
Benefits accumulated	727,164
Increase for interest related to the decrease in the discount period	266,278
Benefits paid	<u>(356,960)</u>
Net change	<u>702,821</u>
Actuarial present value of accumulated Plan benefits at January 1, 2009	<u>\$4,428,450</u>

5. RELATED-PARTY TRANSACTIONS

The Plan invests in certain shares of a short-term investment fund, bond index fund and a common/commingled fund (consisting of various equity index funds) that are managed by Comerica. As Comerica served as the Trustee during 2009, these transactions qualify as party-in-interest transactions.

6. INVESTMENTS (UNAUDITED)

At December 31, 2009 and 2008, the Plan held investments in a short-term investment fund, a bond index fund and a common/commingled fund (consisting of various equity index funds).

The following investments each exceeded 5 percent of the Plan's net assets as of December 31, 2009 and 2008:

	2009	2008
Comerica S&P 500 Index Fund	\$ 1,654,608	\$ 1,423,032
Comerica Bond Index Fund	908,247	770,688
Comerica Foreign Equity Index Fund	518,473	444,314
Comerica Completeness Index Fund	166,671	158,033

The Plan's investments appreciated (depreciated) in value, based upon quoted market prices, for the years ended December 31, 2009 and 2008, as follows:

	2009	2008
Net appreciation (depreciation) in fair value of investments:		
Corporate bonds and debentures	\$ 43,922	\$ 63,403
Common/commingled funds	<u>653,634</u>	<u>(1,229,423)</u>
	<u>\$ 697,555</u>	<u>\$ (1,166,020)</u>

7. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED)

The Administrative Committee has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Comerica has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- a. Investments and interest receivable, as shown in the Statements of Net Assets Available for Plan Benefits as of December 31, 2009 and 2008, and in Notes 3 and 6.
- b. Investment income, as shown in the Statements of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2009 and 2008, and in Note 6.
- c. Form 5500, Schedule H, Part IV, Line 4i — Schedule of Assets (Held at End of Year) December 31, 2009.
- d. Form 5500, Schedule H, Part IV, Line 4j — Schedule of Reportable Transactions for the Year Ended December 31, 2009.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

8. RISKS AND UNCERTAINTIES

The Plan provides for various investments in a short-term investment fund, a bond index fund, and a common/commingled fund (consisting of various equity index funds). Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values and concentrations of investment securities will occur in the near term and may impact the funded position of the Plan.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

9. SUBSEQUENT EVENT

On February 21, 2010, Smith, Schlumberger Limited (“Schlumberger”) and Turnberry Merger Sub, Inc. (“Merger Sub”), a wholly-owned subsidiary of Schlumberger, entered into an Agreement and Plan of Merger (the “Merger Agreement”). On August 27, 2010, Schlumberger completed the merger with Smith. Pursuant to the terms of the Merger Agreement, and Merger Sub merged with and into Smith with Smith continuing as the surviving corporation and a wholly-owned subsidiary of Schlumberger. The transaction does not impact the continuance of the Plan, and there are no current plans to terminate the Plan.

* * * * *

SUPPLEMENTAL SCHEDULES

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

EIN: 74-0989800

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2009

(Unaudited)

(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	Number of Shares or Units	(d) Cost	(e) Current Value
* Comerica Bank	SHORT-TERM INVESTMENT FUND: Goldman Sachs FS Money Market Fund	179,973	\$ 179,973	\$ 179,973
* Comerica Bank	CORPORATE BONDS AND DEBENTURES: Bond Index Fund	20,818	718,887	908,247
* Comerica Bank	COMMON/COMMINGLED FUNDS: S&P 500 Index Fund	153,778	1,422,017	1,654,608
* Comerica Bank	Foreign Equity Index Fund	12,111	305,594	518,473
* Comerica Bank	Medium Cap Index Fund	8,334	108,443	150,698
* Comerica Bank	Completeness Index Fund	5,024	121,007	166,671
* Comerica Bank	Small Cap Index Fund	3,812	49,395	67,033
		Total common/commingled fund		2,557,483
		TOTAL ASSETS (HELD AT END OF YEAR)		\$ 3,645,703

* Party-in-interest.

NOTE: This schedule was prepared from data certified by Comerica Bank, as complete and accurate.

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

EIN: 74-0989800

FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS FOR THE YEAR ENDED DECEMBER 31, 2009

(Unaudited)

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price(*)	(d) Selling Price(**)	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
SINGLE TRANSACTIONS:						
None.						
SERIES TRANSACTIONS:						
Comerica Bank +	Institutional Money					
	Market Fund:					
	Purchases	\$ 348,260	\$ -	\$ 348,260	\$ 348,260	\$ -
	Sales		321,909	321,909	321,909	

* Purchase price includes transaction expenses.

** Selling price is net of transaction expenses.

+ Party-in-interest.

NOTE: This schedule is a listing of single and series transactions that have been prepared from data certified by Comerica Bank as complete and accurate.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Van Leeuwen Pipe & Tube Corp. Employee's Pension Trust

B Three-digit
plan number (PN) ▶

001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Wilson Industries, Inc.

D Employer Identification Number (EIN)

74-0989800

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2009**2** Assets:**a** Market value **2a** 3,130,435**b** Actuarial value **2b** 3,443,478**3** Funding target/participant count breakdown**a** For retired participants and beneficiaries receiving payment **3a** (1) Number of participants 1 (2) Funding Target 30,228**b** For terminated vested participants **3b** 61 1,805,834**c** For active participants:(1) Non-vested benefits **3c(1)** 0(2) Vested benefits **3c(2)** 1,712,876(3) Total active **3c(3)** 77 1,712,876**d** Total **3d** 139 3,548,938**4** If the plan is at-risk, check the box and complete items (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 8.55 %**6** Target normal cost **6** 65,000**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Steven J. LaPlant

Type or print name of actuary

Ernst & Young LLP

2323 Victory Avenue, Suite 2000 Firm name

Dallas TX 75219

Address of the firm

Date

12/13/10

Most recent enrollment number

(214) 969-8000

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	557,963	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	557,963	0
10 Interest on item 9 using prior year's actual return of <u>(25.91)%</u>	(144,568)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.96%</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	413,395	0

Part III Funding percentages

14 Funding target attainment percentage	14	85.38 %
15 Adjusted funding target attainment percentage	15	97.02 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	120.10 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No**b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No**c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29 0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31 65,000
32 Amortization installments:	
a Net shortfall amortization installment	Outstanding Balance 0 Installment 0
b Waiver amortization installment	Outstanding Balance 0 Installment 0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34 65,000
35 Balances used to offset funding requirement	Carryover balance 65,000 Prefunding balance 0 Total balance 65,000
36 Additional cash requirement (item 34 minus item 35)	36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37 0
38 Interest-adjusted excess contributions for current year (see instructions)	38 0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39 0
40 Unpaid minimum required contribution for all years	40 0

ATTACHMENT TO 2009 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Employees are assumed to retire at age 65, or the valuation date if later.

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Economic Assumptions¹

Funding effective interest rate	<u>Funding Target</u> 8.55% per year
Funding Target and Lump Sum Distribution Mandated Interest Rate	October 2008 Monthly Yield Curve per Notice 2008-105
Expenses	\$65,000, based on the plan's actual expenses during the prior plan year.
Salary Increases	N/A
Salary limit	N/A
Benefit limit	\$195,000, non-indexed
Form of payment	Lump Sum

Demographic Assumptions¹

Plan Mortality	
Funding	IRS 2009 Combined Static Mortality Table
Lump Sum Conversion Mortality	IRS 2009 Applicable Mortality Table
Retirement	Employees are assumed to retire at age 65, or the valuation date if later
Turnover	None
Marital Assumptions	N/A
Disability	None

¹ All assumptions apply to not at-risk funding and at-risk funding calculations, unless noted otherwise.

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Methods

Actuarial Cost Method:	Unit Credit Cost Method--This is the prescribed method under PPA. Under this method a projected benefit is determined at every age at which a participant could receive a benefit. This benefit is based on accrued service and current pay. Different benefits will be calculated in accordance with the plan provisions for the different decrements. The accrued liability is determined by discounting the benefits to which the employee is expected to become eligible with interest from the valuation date to the payment date. The normal cost is the difference between the accrued liability determined as if the participant had an additional year of service and the otherwise calculated accrued liability.
Asset Method:	<p>The Plan Assets for the plan year are determined by averaging the current year's fair value with the fair values of assets from the previous two years adjusted for contributions, benefit payments and expected investment earnings based on the</p> <ol style="list-style-type: none">1. All determination dates that are within 25 months of the valuation date are used.2. The determination dates are at the ends of the plan years.3. Assets are expected to return 7.50% per annum. <p>The expected return may be limited to the third segment rate used in the calculation of the funding target. Also, the resulting averaged asset value cannot be less than 90% or greater than 110% of the fair market value, including contributions receivable.</p>
Mandated Interest Rates for Funding Target:	<p>The monthly corporate bond yield curve.</p> <p>The Applicable Month for the determination of the yield curve is October 2008, per Notice 2008-105.</p>
Employees valued:	All active and inactive participants are included in this valuation.
Benefits valued	To the best of our knowledge, all benefits have been included in the liabilities, in accordance with the actuarial assumptions.
Section 415 limits:	Benefits were limited in accordance with section 415(b), which equals \$195,000 per annum on a straight life basis.
Events and trends not included	We are not aware of any event or trend which has occurred that would have a material impact on this valuation.

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Other considerations

We assumed that the Plan is not top heavy.

For accounting purposes, the lump sum segment rates each apply to a specified period of cash flows. The first segment rate applies to cash flows occurring in year 1 – 5, the second segment rate applies to cash flows occurring in years 6 – 20, and the third segment rate applies to cash flows occurring in all years after year 20.

The January 1, 2009 Funding Target Liability includes \$90,000 of one time catch up payments expected to be paid in 2009 due to data corrections found in the 2008 plan audit.

ATTACHMENT TO 2009 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Effective Date Initially adopted effective March 1, 1979. Assumed by Wilson Industries, Inc. effective January 31, 2001, and most recently amended effective May 1, 2003.

Plan Year Calendar year

Effective April 30, 2003, future benefit accruals were frozen for Chicago Union active participants. Thus, benefits are frozen for all eligible participants in the plan as follows:

<u>Group</u>	<u>Accrued Benefit Frozen Effective:</u>
Non-Union	May 16, 2001
Trainer Union	March 31, 2002
South Plainfield Union	May 31, 2002
Chicago Union	April 30, 2003

Below is a summary of plan provisions in effect prior to the freezing of benefit accruals.

Eligibility Each Eligible Employee shall participate on the first day of the plan year nearest the completion of one Year of Service and attainment of age 21.

Eligibility and Vesting Service One year of Service is granted for each 12-month period, starting on the employee's date of hire, in which the employee is paid for at least 1,000 hours of employment.

Benefit Service One year of Service is granted for each fiscal year in which the employee is paid for at least 1,000 hours of employment.

Compensation Compensation includes all of a participant's Section 415 Safe Harbor compensation. Compensation does not include the following:

- Employer contributions to a plan of deferred compensation which is not includable in the employee's gross income,
- Employer contributions under a SEP to the extent that the contributions are deductible by the employee,
- Any distributions from a plan of deferred compensation,
- Amounts realized from the exercise of a non-qualified stock option, or when restricted stock or property held by the employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture,
- Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option, and
- Other amounts which received special tax benefits, or contributions made by the employer.

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Plan Compensation	The average annual Compensation of the highest five consecutive years. The average monthly Compensation is 1/12 of the average annual compensation.
Covered Compensation	The average of the Social Security Wage Bases over the 35 year period up to and including the year in which the participant attains Social Security Normal Retirement Age.
Normal Form of Benefit	The normal form of pension is a monthly life annuity commencing on the participant's Normal Retirement Age.
Normal Retirement Date	Plan anniversary nearest the 65th birthday, or after 5 years of participation in the plan, whichever is later.
Employee Contributions	1% of base pay.
Normal Retirement Benefit	<p>The basic monthly pension is 44.020% of the average monthly compensation, up to Covered Compensation, plus 68.520% of any average monthly compensation that is in excess of Covered Compensation. The basic monthly pension is reduced proportionally if the participant has fewer than 35 credited years of service.</p> <p>The base percentage shall be the greater of 44.020% and the excess percentage minus the product of years of service (not to exceed 35) and the Social Security Retirement Age factor.</p> <p>If a participant also participated in the Guyon Plan, then the total benefit is the sum of the accrued benefit under the Guyon plan plus the benefit under this plan accrued for service after July 6, 1992.</p>
Late Retirement Benefit	Calculated in the same manner as for Normal Retirement. Benefits continue to accrue under the plan as determined by applicable increases in average compensation and credited years of service.
Early Retirement Eligibility	The plan does not provide for early retirement.
Early Retirement Benefit	Benefits are based on the participant's vested accrued benefit as of the date the participant terminates employment.

ATTACHMENT TO 2009 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Vested Benefit Vesting occurs under a graded vesting schedule as follows:

<u>Years of Service</u>	<u>Vesting %</u>
0-2	0%
3	20%
4	40%
5	60%
6	80%
7+	100%

Participants become 100% vested after seven years of service. All participants continue to accrue vesting service until date of termination. Vested benefit is found by multiplying the participant's accrued benefit by the vested percentage.

Death Benefit The standard death benefit is the greater of:

- 1 . the participant's accrued benefit; or
- 2 . the proceeds from any insurance policy on the participant's life, not to exceed 100 times the projected monthly pension at retirement.

If the participant is married at the time of death, death benefits are paid to the spouse in the form of a Qualified Survivor Annuity. The death benefit of participants with frozen benefits is their accrued benefit.

Disability Benefit Disability benefits are not provided. A participant who becomes disabled may retire at any time before the normal retirement date and will be entitled to receive a reduced benefit based on the vested accrued benefit and age at time payment begins.

Optional Payment Forms Benefits may be payable in any of the following forms on an actuarially equivalent basis:

- 1 . Qualified Joint and Survivor – the automatic option if the participant is married; equal to an adjusted amount payable while the participant is alive, with at least 50% and no more than 100% of the adjusted amount payable to the spouse in the event of the participant's death,
- 2 . A life only payment,
- 3 . A one-time single lump sum payment.

ATTACHMENT TO 2009 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, LINE 25 - CHANGE IN METHOD

The asset valuation method has been changed from market value of assets, to the asset averaging method under section 430(g)(3)(B), as amended by WRERA, using all determination dates that are within 25 months of the valuation date.

The Mandated Interest Rates for the Funding Target calculation have been changed from the 24-month averaged segment rates as of January 2008 to the monthly corporate bond yield curve as of October 2008.

ATTACHMENT TO 2009 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

Age/Service Distribution for Active Participants

YEARS OF CREDITED SERVICE																						
Attained Age	0 to 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0		0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0		0	
30 to 34	0		3		0		0		0		0		0		0		0		0		3	
35 to 39	0		2		0		1		0		0		0		0		0		0		3	
40 to 44	0		5		6		1		1		0		0		0		0		0		13	
45 to 49	0		3		5		2		0		0		0		0		0		0		10	
50 to 54	0		4		8		3		4		1		0		0		0		0		20	
55 to 59	0		2		4		8		2		1		0		0		0		0		17	
60 to 64	0		4		1		3		0		1		0		0		0		0		9	
65 to 69	0		1		0		1		0		0		0		0		0		0		2	
70 & up	0		0		0		0		0		0		0		0		0		0		0	
Total	0		24		24		19		7		3		0		0		0		0		77	

Participant Statistics - Active

Number of fully vested participants 77
 Number of nonvested participants 0
 Total number of active participants 77
 Average annual compensation 51.4
 Average credited service 8.3

Participant Statistics - Inactive

Number of retired participants & beneficiaries 1
 Average age 68.8
 Average annual benefit \$3,204
 Number of terminated vested participants 61
 Average age 51.4
 Average annual benefit \$5,356

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

Plan Name	Van Leeuwen Pipe and Tube Corp. Employee's Pension Trust	EIN:	74-0989800
Plan Sponsor's Name	Wilson Industries, L.P.	PN:	001

[illegible]

Schedule H, line 4j - Schedule of Reportable Transactions

PN: 001

[illegible]