

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 US MANUFACTURING CORPORATION UNION 401(K) PLAN	1b Three-digit plan number (PN) ▶	009	
	1c Effective date of plan	06/01/2004	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) US MANUFACTURING CORPORATION 28201 VAN DYKE AVENUE WARREN, MI 48093	2b Employer Identification Number (EIN) 38-1788719	2c Sponsor's telephone number 586-467-1600	2d Business code (see instructions) 336300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	JOHN DALLACQUA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	JOHN DALLACQUA
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") US MANUFACTURING CORPORATION 28201 VAN DYKE AVENUE WARREN, MI 48093	3b Administrator's EIN 38-1788719 3c Administrator's telephone number 586-467-1600
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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	376
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	267
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	28
d Subtotal. Add lines 6a , 6b , and 6c	6d	295
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	295
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	284
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 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)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

A Name of plan US MANUFACTURING CORPORATION UNION 401(K) PLAN	B Three-digit plan number (PN) ▶ 009
C Plan sponsor's name as shown on line 2a of Form 5500 US MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 38-1788719

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

STANCORP FINANCIAL GROUP

93-1253576

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 18 19 50 60 63	NONE	17220	Yes ☒ No ☐	Yes ☐ No ☒	4208	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
STANCORP FINANCIAL GROUP	15 60	3349

(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.	
ABN AMRO 03-0373646	REVENUE SHARING FROM SOURCES EXCEEDING \$1,000 USED TO OFFSET PLAN EXPENSES	

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan US MANUFACTURING CORPORATION UNION 401(K) PLAN	B Three-digit plan number (PN)	009
C Plan sponsor's name as shown on line 2a of Form 5500 US MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 38-1788719	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	9335	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	39	
(2) Participant contributions	1b(2)	196	
(3) Other.....	1b(3)	222	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	460122	458003
(9) Value of interest in common/collective trusts.....	1c(9)	1381609	1131017
(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)	1987257	2745870
(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	3838780	4334890

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	9844	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	9844	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3828936	4334890
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	56101	
(B) Participants	2a(1)(B)	280497	
(C) Others (including rollovers)	2a(1)(C)	172	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		336770
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	24120	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24120
(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)		21022
(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)		589607
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		971519

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	446947	
(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)		446947
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	18618	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		18618
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		465565

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		505954
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: DOEREN MAYHEW

(2) EIN: 38-2492570

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		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

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

A Name of plan <u>US MANUFACTURING CORPORATION UNION 401(K) PLAN</u>	B Three-digit plan number (PN) ► <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>US MANUFACTURING CORPORATION</u>	D Employer Identification Number (EIN) <u>38-1788719</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>58-1428634</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2009

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Independent Auditor's Report

To the Plan Administrator and Participants of the
U.S. Manufacturing Corporation 401(k) Union Plan

We were engaged to audit the accompanying statements of net assets available for plan benefits of the U.S. Manufacturing Corporation 401(k) Union Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for plan benefits for the years then ended, and the supplemental schedule as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investments, investment transactions, and related income which were certified by Reliance Trust Company, the Trustee and Custodian of the Plan's assets, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Trustee and Custodian hold the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Trustee and Custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan Administrator by the Trustee and Custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee and Custodian, 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.

DOEREN MAYHEW

October 7, 2010
Troy, Michigan

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

	December 31,	
	2009	2008
Assets		
Cash	\$ 3,880,385	\$ 9,335
Investments, at fair value (notes 2, 3 and 6)		
Investments held by Reliance Trust Company		
Common collective trust fund	-	1,271,791
Mutual funds	205	1,987,257
	<u>205</u>	<u>1,987,257</u>
Total investments	205	3,259,048
Contributions receivable		
Employee 401(k) elective contributions	2,455	196
Employer matching contributions	491	39
	<u>2,946</u>	<u>235</u>
Total contributions receivable	2,946	235
Participant loans (notes 3 and 6)	<u>458,003</u>	<u>460,122</u>
Total assets	4,341,539	3,728,740
Liabilities		
Accrued liabilities	<u>-</u>	<u>9,771</u>
Net assets reflecting all investments at fair value	4,341,539	3,718,969
Adjustment from fair value to contract value for fully benefit-responsive investment contracts (note 2)	<u>-</u>	<u>109,818</u>
Net Assets Available For Plan Benefits	<u><u>\$ 4,341,539</u></u>	<u><u>\$ 3,828,787</u></u>

See accompanying notes to financial statements

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS

	Year Ended December 31,	
	2009	2008
Additions		
Investment income (loss) (note 6)		
Realized gain (loss) from sale of investments	\$ 526,197	\$ (189,751)
Unrealized appreciation (depreciation) of assets	38	(838,775)
Loan interest income (notes 3 and 6)	24,924	28,842
Interest and dividend income	85,341	170,524
Net investment income (loss)	636,500	(829,160)
Contributions		
Employee contributions		
401(k) elective contributions	283,148	403,973
Employer contributions		
Matching contributions	56,631	80,793
Rollover contributions	394	-
Other contributions	6,029	-
Total contributions	346,202	484,766
Total additions	982,702	(344,394)
Deductions		
Distributions to participants	447,105	466,460
Administration expenses	22,845	15,381
Total deductions	469,950	481,841
Net increase (decrease) in assets	512,752	(826,235)
Net Assets Available For Plan Benefits - Beginning	3,828,787	4,655,022
Net Assets Available For Plan Benefits - Ending	<u>\$ 4,341,539</u>	<u>\$ 3,828,787</u>

See accompanying notes to financial statements

U.S. MANUFACTURING CORPORATION

401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 1 - Description of the Plan

The following description of the U.S. Manufacturing Corporation 401(k) Union Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of U.S. Manufacturing Corporation (the Company) who are represented by a collective bargaining unit and have completed 120 days of service. Employees enter the Plan on the first day of the calendar quarter following completion of the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration

The Plan Administrator is U.S. Manufacturing Corporation. Reliance Trust Company is the Trustee and the investment custodian of the Plan. Reliance Trust Company holds all of the Plan's assets and executes all investment transactions. Standard Retirement Services, Inc. performs recordkeeping and administration services on behalf of the Plan.

Participant Loans

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The maximum is reduced by the participant's highest outstanding loan balance during the last 12 months. Loan transactions are treated as participant directed investments. Loan terms range from one to five years. Loan terms may exceed five years only in the event the loan proceeds are used to purchase or construct the participant's principal residence. Loans are secured by the balance in the participant's account and bear the prevailing rate of interest. Interest rates on loans outstanding as of December 31, 2009, ranged from 4.0% to 9.25%. Principal and interest is paid ratably through payroll deductions.

U.S. MANUFACTURING CORPORATION

401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 1 - Description of the Plan - Continued

Contributions to the Plan

The Plan allows participants to elect to defer from 1 percent to 15 percent of eligible compensation through payroll withholdings to several investment alternatives as directed by the participant. The amount of a participant's contributions for any calendar year may not exceed certain limits under Section 402(g) of the Internal Revenue Code. The limit is \$16,500 for the year ended December 31, 2009. Participants who have attained age 50 before the end of the year are eligible to make additional 'catch-up' contributions.

The Company contributes matching contributions in an amount equal to 20 percent of each participant's contribution. The collective bargaining agreement that covered the participants did not require a mandatory profit sharing contribution for the years ended December 31, 2009 and 2008. The Plan also provides for discretionary employer profit sharing contributions. The Company elected not to make profit sharing contributions for 2009 and 2008.

The Plan may also accept rollover contributions of retirement benefits that originate from another qualified retirement plan or from a "conduit" IRA. However, the Plan Administrator reserves the right to refuse acceptance of any rollover which might affect the status of the Plan. Rollover contributions will be subject to the terms of the Plan will be fully vested and will not be subject to forfeiture.

The Internal Revenue Code also sets limits on total employer contributions made to a participant's account. This limit referred to as the annual addition limit, is the lesser of \$49,000 or 100% of a participant's compensation for the year ended December 31, 2009.

Payment of Benefits

Upon termination of service due to death, disability, retirement or other reasons, a participant or their designated beneficiaries may receive an annuity or a lump-sum payment through periodic installments. The Plan Administrator has the option to issue lump-sum distributions to those participants whose account balances are less than \$5,000. The distributable amount is equal to the value of the participant's vested interest in his or her account. Employees who elect to have their benefit payments deferred continue to share in allocations of investment income and losses but do not share in subsequent allocations of discretionary contributions.

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 1 - Description of the Plan - Continued

Payment of Benefits - Continued

The Plan also allows for in-service distributions upon attainment of age 59 1/2 for any reason, and before age 59 1/2 due to financial hardship, as defined in the Plan document.

Benefit payments are recorded when paid.

Vesting

Participants are immediately fully vested in their contributions, employer-matching contributions, and actual earnings thereon. These amounts are not subject to forfeiture for any reason.

A participant vests 20% in Company discretionary contributions after one year of credited service and 20% each successive year through year five, at which time the participant is fully vested. Forfeitures of non-vested balances are used to pay plan administrative expenses.

Participants also become 100% vested in employer contributions when termination of employment is the result of attaining retirement age, and upon death or total disability.

Forfeitures

Forfeitures attributable to contributions shall first be used to pay administration expenses of the Plan. Any remaining forfeitures will be allocated as additional contributions to participants. Forfeitures of approximately \$3,100 and \$200 were used during the Plan years ended December 31, 2009 and 2008, respectively. The balance in the forfeiture account was \$8,660 and \$4,715 at December 31, 2009 and 2008, respectively.

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Employer contributions and income from investments are recorded when earned. Employee contributions are recorded when withheld from pay. Expenses are recorded in the accounting period in which they are incurred.

Fully Benefit-Responsive Investments

Generally accepted accounting principles require that investment contracts held by an investment entity are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets of an investment entity attributable to fully benefit-responsive investment contracts because the contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for plan benefits presents the fair value of the investment contracts as well as the adjustment of fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for plan benefits is prepared on a contract value basis.

The Plan has entered into a benefit-responsive investment contract with Reliance Trust Company. The fair value of the investment contract at December 31, 2009 and 2008 was \$-0- and \$1,271,791, respectively. This contract was being credited with interest at annual rates ranging from 2.37% to 3.37% at December 31, 2009 and from 3.37% to 4.57% during the year ended December 31, 2008, respectively. The average yield was approximately 2.85% for 2009 and 4.88% for 2008, respectively. Such interest rates are reviewed on a quarterly basis for resetting.

U.S. MANUFACTURING CORPORATION

401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

Note 2 - Summary of Significant Accounting Policies - Continued

Investments

As of the beginning of the plan year ended December 31, 2008, the Plan implemented generally accepted accounting principles, *Fair Value Measurements*. Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under generally accepted accounting principles are described below:

Basis of Fair Value Measurements

- Level 1** - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- Level 2** - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3** - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The Plan's investments are stated at fair value, except for a common collective trust fund that invests in benefit-responsive investment contracts (commonly referred to as a stable value fund) which is valued at contract value. Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The fair value of the stable value common collective trust fund is based on discounting the related cash flows of the underlying investment contracts based on current yields of similar instruments with comparable durations. Mutual funds are stated at fair value based on quoted market prices as determined and certified by Reliance Trust Company. Investments in securities traded on a national securities exchange are valued based on published quotations on the last business day of the year. Securities not so traded are valued at the latest available and appropriate bid price on that date.

U.S. MANUFACTURING CORPORATION

401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 2 - Summary of Significant Accounting Policies - Continued

Investments - Continued

Realized gains and losses on investment transactions are recorded as the difference between sales proceeds and carrying value. Net unrealized appreciation or depreciation in the fair market value of investments is recorded as the change in carrying value of the investment portfolio from the beginning of the year or date of purchase to the end of the year.

Participants' loans are stated at their outstanding principal balances, which approximates market value.

Allocation of Investment Income and Gains and Losses

Funds contributed by participants are invested at percentages as directed by participants in any one or more of several investment alternatives.

The income, gains or losses in each fund are allocated daily to the applicable participants' accounts in that fund based on the previously reported account balances, adjusted for current period contributions and withdrawals.

Fees and Expenses

Professional fees incurred to operate the Plan, such as attorney and audit fees, are paid directly by the Plan Sponsor.

Other fees and expenses relating to the day-to-day plan operations are paid by the Plan.

Estimates

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

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 2 - Summary of Significant Accounting Policies - Continued

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 7, 2010, which is the date the financial statements were available to be issued.

Effective January 1, 2010, the Plan's Administrator elected to engage Wilmington Trust Company as the Plan's investment custodian and the Newport Group as its Third-Party Administrator. As part of this election, all of the Plan's net assets were transferred into the custodianship of Wilmington Trust Company in January 2010. All participants' accounts were transferred in full. Virtually all of the Plan's investments were liquidated to cash in December 2009 in preparation for the transfer.

U.S. MANUFACTURING CORPORATION
401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 3 - Unaudited Fair Value Measurements

Generally accepted accounting principles defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Assets measured at fair value on a recurring basis are summarized below:

As of December 31, 2009				
Fair Value Based on				
Assets Measured At Fair Value	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
Mutual Funds				
Small Cap Value	\$ 205	\$ 205	\$ -	\$ -
Participant Loans	<u>458,003</u>	<u>-</u>	<u>-</u>	<u>458,003</u>
Total investments	<u>\$ 458,208</u>	<u>\$ 205</u>	<u>\$ -</u>	<u>\$ 458,003</u>

As of December 31, 2008				
Fair Value Based on				
Assets Measured At Fair Value	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs	
Common Collective Trust Fund	\$ 1,271,791	\$ -	\$ 1,271,791	\$ -
Mutual Funds	1,987,257	1,847,530	139,727	-
Participant Loans	<u>460,122</u>	<u>-</u>	<u>460,122</u>	<u>-</u>
Total investments	<u>\$ 3,719,170</u>	<u>\$ 1,847,530</u>	<u>\$ 1,871,640</u>	<u>\$ -</u>

U.S. MANUFACTURING CORPORATION

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NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

Note 3 - Unaudited Fair Value Measurements - Continued

The majority of the mutual funds fair values are determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of one of the mutual funds is based on and mirrors the S & P 500. For the common collective trust fund, fair value is determined by the stated net assets value in the fund's audited financial statements. The determination of fair value of participant loans is based on unobservable inputs and takes into account the face value of outstanding principal, the underlying security and collectibility. Unobservable inputs are those that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances.

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 investment assets as of December 31, 2009:

	<u>As of December 31, 2009</u> <u>Fair Value Measurements</u> <u>Using Significant Unobservable Inputs (Level 3)</u> <u>Participant</u> <u>Loans</u>
Balance - January 1, 2009	\$ 460,122
New loans originated	168,354
Applied loan principal payments	(150,606)
Loan balances paid-off by distributions	<u>(19,867)</u>
Balance - December 31, 2009	<u>\$ 458,003</u>
The amount of total investment income for the period related to participant loans included in investment income as of December 31, 2009	<u>\$ 24,924</u>

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401(k) UNION PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 4 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to amend, modify, terminate or partially terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested and the net assets would be distributed to the participants according to the participant's account balances.

Note 5 - Plan Amendment and Tax Status

The Plan is a non-standardized prototype plan, which has been filed with the Internal Revenue Service and has received a favorable opinion letter dated November 19, 2001 from the Internal Revenue Service (IRS). The Plan document was most recently amended effective April 1, 2007 to amend the service requirement for eligibility in the Plan. While the Plan has not applied for or received an IRS Determination Letter, management believes the Plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code and, therefore, the Plan qualifies under Section 401(a) and that the Plan is tax-exempt as of December 31, 2009.

Note 6 - Unaudited Information Certified by the Trustee and Custodian

The Company has engaged Reliance Trust Company for the years ended December 31, 2009 and 2008 to act as Trustee and Custodian of the Plan. The investment balances and related investment results included in the accompanying financial statements and supplemental schedule of assets held for investment purposes are based solely on information provided by Reliance Trust Company. Participant loans totaling \$458,003 and \$460,122 at December 31, 2009 and 2008, respectively, and related interest income totaling \$24,924 and \$28,842, respectively, are not certified by Reliance Trust Company.

U.S. MANUFACTURING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 6 - Unaudited Information Certified by the Trustee and Custodian - Continued

Investments at fair value consist of the following as of December 31, 2009 and 2008:

	<u>December 31,</u> <u>2009</u>	<u>2008</u>
Common collective trust fund	\$ -	\$ 1,271,791
Mutual funds	<u>205</u>	<u>1,987,257</u>
	<u>\$ 205</u>	<u>\$ 3,259,048</u>

Investments at fair value representing five percent or more of the Plan's net assets are as follows:

Common collective trust fund		
ABN AMRO Income Plus Fund	\$ -	\$ 1,271,791
Mutual funds, at fair value		
Western Asset Core Plus Bond Portfolio	-	346,427
American - The Growth Fund of America	-	244,939
Keeley Small Cap Value Fund, Inc.	*	-
PIMCO Total Return Fund Institutional	-	428,384

* Less than 5%

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Common collective trust fund	\$ 21,022
Mutual Funds	<u>505,213</u>
Total appreciation	<u>\$ 526,235</u>

U.S. MANUFACTURING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 7 - Party-in-Interest Transactions

Although not required by the Plan, the Company paid certain administrative expenses on behalf of the Plan in 2009 and 2008. Such expenses were not significant to the Plan's net assets. Such transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Certain plan investments were managed by Reliance Trust Company during 2009 and 2008, who is the Plan's Trustee and Custodian. Transactions involving these investments are considered party-in-interest transactions. These transactions are not, however, considered prohibited transactions under 29 CFR 408(b) of the ERISA regulations.

Note 8 - Required Schedule Information

The following information pertains to the 2009 financial statement schedules required under ERISA:

- a. Schedule of Assets Held for Investment Purposes - See SCHEDULE I.
- b. Schedule of Reportable Transactions - none to be reported.
- c. Obligations in Default - none to be reported.
- d. Leases in Default - none to be reported.
- e. Transactions with Parties-in-Interest - none to be reported.

U.S. MANUFACTURING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 9 - Reconciliation of Form 5500 to the Financial Statements

The following is a reconciliation of net assets available for plan benefits per the Form 5500 to the financial statements as of December 31, 2009 and 2008:

	<u>December 31,</u> <u>2009</u>	<u>2008</u>
Net assets available for plan benefits per the Form 5500	\$ 4,334,890	\$ 3,828,936
Contributions receivable not shown on the Form 5500	2,946	-
Excess loan payments and differences due to rounding/market valuation	-	73
Loan payments-in-transit not shown on the Form 5500	3,703	-
Loan payments-in-transit not reflected on the financial statements	<u>-</u>	<u>(222)</u>
Net assets available for plan benefits per the financial statements	<u>\$ 4,341,539</u>	<u>\$ 3,828,787</u>

U.S. MANUFACTURING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

Note 9 - Reconciliation of Form 5500 to the Financial Statements - Continued

The following is a reconciliation of the net increase in assets per the Form 5500 to the financial statements for the year ended December 31, 2009:

	<u>2009</u>
Net increase in assets per the Form 5500	\$ 505,954
Contributions not shown on the Form 5500	2,946
Adjustment for prior year excess loan payments and differences due to rounding/market valuation	(73)
Loan payments-in-transit not shown on the Form 5500	3,703
Adjustment for prior year loan payments-in-transit not reflected on the 2008 financial statements	<u>222</u>
Net increase in assets per the financial statements	<u>\$ 512,752</u>

**U.S. MANUFACTURING CORPORATION
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SCHEDULE I

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2009

- Form 5500, Schedule H, Line 4i -

EIN 38-1788719/Plan 009

(Unaudited)

Description	Units	Market Value
* Investments held by Reliance Trust Company		
Mutual Funds:		
Keeley Small Cap Value Fund, Inc.	10.33	\$ 205
Participant loans - interest at 4.0% to 9.25%	N/A	<u>458,003</u>
Total investments		<u><u>\$ 458,208</u></u>

Note: Information provided is based on reports certified by the Trustee and Custodian.

* Reliance Trust Company is a party-in-interest as defined by ERISA.

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name US MANUFACTURING CORPORATION UNION 401(K) PLAN

EIN: 38-1788719

Plan Sponsor's Name US MANUFACTURING CORPORATION

PN: 009

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABN AMRO INCOME PLUS	COMMON COLLECTIVE TRUST		1,131,017
	VANGUARD 500 INDEX SIGNAL	MUTUAL FUND		206,675
	VANGUARD TOT BND MKT INDEX	MUTUAL FUND		352,343
	GOLDMAN SACHS GR OPP I	MUTUAL FUND		123,938
	JPMORGAN MD CP VAL INSTL	MUTUAL FUND		121,809
	COLUMBIA MID CAP INDEX Z	MUTUAL FUND		111,933
	DODGE & COX INTL STOCK	MUTUAL FUND		267,621

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name US MANUFACTURING CORPORATION UNION 401(K) PLAN

EIN: 38-1788719

Plan Sponsor's Name US MANUFACTURING CORPORATION

PN: 009

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	KEELEY SM CAP VALUE A	MUTUAL FUND		111,958
	T ROWE PRICE EQ INCOME	MUTUAL FUND		310,029
	T ROWE PRICE NEW HORIZONS	MUTUAL FUND		89,382
	PIMCO TOTAL RETURN INSTL	MUTUAL FUND		397,559
	AM FUNDS EUROPAC GR R5	MUTUAL FUND		258,317
	AM FUNDS GR FND AM R5	MUTUAL FUND		394,308
	PARTICIPANT LOANS	VARIOUS MANTURITY DATES NOT MORE THAN FIVE YEARS VARIOUS INTEREST RATES		458,003