

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 single-employer plan; ☐ a multiple-employer plan; or ☐ 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 OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 06/01/1987
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) OHIO GRATINGS, INC. 5299 SOUTHWAY STREET SW CANTON, OH 44706-1943
2b	Employer Identification Number (EIN) 34-1054715
2c	Sponsor's telephone number 330-477-6707
2d	Business code (see instructions) 332900

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

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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") OHIO GRATINGS, INC. 5299 SOUTHWAY STREET SW CANTON, OH 44706-1943	3b Administrator's EIN 34-1054715 3c Administrator's telephone number 330-477-6707
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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	374
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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	346
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	99
d Subtotal. Add lines 6a , 6b , and 6c	6d	445
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	445
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	404
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	10

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:
 2A 2E 2F 2G 2J 2K 3D 3H

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GRATINGS, INC.	D Employer Identification Number (EIN) 34-1054715

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)

ASCENSUS

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 49 50 51 63 64	CONTRACT ADMINISTRATOR	17529	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPERO-SMITH INVESTMENT ADVISORS

34-1421618

(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?
27 70	INVESTMENT ADVISORS	9249	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NOBLE DAVIS CONSULTING, INC.

34-1723189

(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?
27 49 70	INVESTMENT ADVISORS	7055	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN)	003
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GRATINGS, INC.	D Employer Identification Number (EIN) 34-1054715	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	320227	332502
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	155299	181955
(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)	176656	236648
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	5042361	7204814
(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	5694543	7955919

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5694543	7955919
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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)	547379	
(B) Participants	2a(1)(B)	383844	
(C) Others (including rollovers)	2a(1)(C)	11871	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		943094

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)	8957	
(F) Other	2b(1)(F)	171704	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		180661
(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)		
(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)		

		(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		1369424
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2493179

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	169163	
(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)		169163
f Corrective distributions (see instructions)	2f		6479
g Certain deemed distributions of participant loans (see instructions).....	2g		16078
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	23779	
(3) Investment advisory and management fees	2i(3)	16304	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		40083
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		231803

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2261376
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: 415 GROUP, INC. (2) EIN: 34-1341400

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.).....		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.

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

A Name of plan <u>OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO GRATINGS, INC.</u>	D Employer Identification Number (EIN) <u>34-1054715</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
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>75-3182674</u> <u>45-0404698</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>27</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
-----------------	-------------------

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): _____

INDEPENDENT AUDITORS' REPORT

**Board of Directors
Ohio Gratings, Inc.
401(k) Profit Sharing Plan
Canton, Ohio**

We were engaged to audit the financial statements of the **Ohio Gratings, Inc. 401(k) Profit Sharing Plan** (Employer ID #34-1054715, Plan #003) as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedule as of December 31, 2009 as listed in the table of contents. 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 information summarized in Notes C and D, which was certified by MG Trust Company, the former custodian of the Plan, and Frontier Trust Company, the current custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodians held the Plan's investment assets and executed investment transactions. The Plan administrator has obtained certification from the current custodian as of December 31, 2009 and for the period then ended and has obtained certification from the former custodian as of October 16, 2009 and December 31, 2008 and for the period ended October 16, 2009, that the information provided to the Plan administrator by the custodians 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 investment information certified by the custodians, has 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.

Four - Fifteen Group

Certified Public Accountants

**Canton, Ohio
October 11, 2010**

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditor's Report)

December 31, 2009

(a)	Identity of Issuer and Description of Investment (b)	Description, including Number of Shares and Interest Rates (c)	Units (c)	Cost (d)	Current Value (e)
	American Funds	Money Market R3	181,955.070	**	\$ 181,955
	American Funds	New Perspective R3	10,765.195	**	271,929
	American Funds	Bond Fund of Amer R3	14,709.741	**	173,575
	American Funds	Amer Balanced Fund R3	94,815.695	**	1,531,274
	American Funds	Europacific Growth Fund R3	15,817.991	**	596,022
	American Funds	Growth Fund of America R3	31,261.281	**	841,866
	American Funds	Income Fund of America R3	71,718.676	**	1,107,336
	American Funds	SMALLCAP World Fund R3	7,588.940	**	234,574
	American Funds	Wash Mutual Investment R3	28,473.317	**	697,881
	American Funds	Fundamental Investment R3	41,520.229	**	1,356,466
	American Funds	2010 Tdate R3	2,707.832	**	23,287
	American Funds	2015 Tdate R3	6,141.020	**	52,874
	American Funds	2020 Tdate R3	6,781.706	**	57,170
	American Funds	2025 Tdate R3	5,600.192	**	46,762
	American Funds	2030 Tdate R3	6,205.853	**	52,439
	American Funds	2035 Tdate R3	6,633.740	**	56,055
	American Funds	2040 Tdate R3	2,696.728	**	22,895
	American Funds	2045 Tdate R3	6,064.450	**	51,669
	American Funds	2050 Tdate R3	3,663.783	**	30,740
*	Participant Loans		4.25% to 9.25%	-0-	236,648
					\$ 7,623,417

* Indicates a party in interest (See Note C).

** Costs have been omitted due to participant-directed transactions under an individual account.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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****Part I Annual Report Identification Information**For calendar plan year 2009 or fiscal plan year beginning **01/01/2009** and ending **12/31/2009**

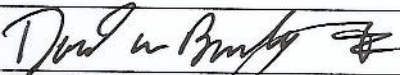
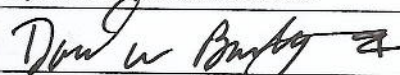
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- 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 OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 06/01/1987
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) OHIO GRATINGS, INC. 5299 SOUTHWAY STREET SW CANTON OH 44706-1943	2b Employer Identification Number (EIN) 34-1054715 2c Sponsor's telephone number 330-477-6707 2d Business code (see instructions) 332900

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

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

SIGN HERE		10/14/10	DAVID W. BARTLEY II
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/14/10	DAVID W. BARTLEY II
	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") SAME	3b Administrator's EIN 3c Administrator's telephone number
--	--

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
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	374
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	346
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	99
d Subtotal. Add lines 6a, 6b, and 6c	6d	445
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	445
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	404
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	10
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:

2A 2E 2F 2G 2J 2K 3D 3H

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (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)

**OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2009 AND 2008

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

YEARS ENDED DECEMBER 31, 2009 AND 2008

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INDEPENDENT AUDITORS' REPORT

**Board of Directors
Ohio Gratings, Inc.
401(k) Profit Sharing Plan
Canton, Ohio**

We were engaged to audit the financial statements of the **Ohio Gratings, Inc. 401(k) Profit Sharing Plan** (Employer ID #34-1054715, Plan #003) as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplemental schedule as of December 31, 2009 as listed in the table of contents. 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 information summarized in Notes C and D, which was certified by MG Trust Company, the former custodian of the Plan, and Frontier Trust Company, the current custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodians held the Plan's investment assets and executed investment transactions. The Plan administrator has obtained certification from the current custodian as of December 31, 2009 and for the period then ended and has obtained certification from the former custodian as of October 16, 2009 and December 31, 2008 and for the period ended October 16, 2009, that the information provided to the Plan administrator by the custodians 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 investment information certified by the custodians, has 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.

Four - Fifteen Group

Certified Public Accountants

**Canton, Ohio
October 11, 2010**

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31,	
	2009	2008
ASSETS:		
Investments at fair value (Notes B and C):		
Registered investment companies	\$ 7,204,814	\$ 5,042,361
Interest-bearing cash	181,955	155,299
Participant loans	236,648	176,656
Total investments	7,623,417	5,374,316
Contributions receivable:		
Employee	-	-
Employer	332,502	320,227
Total contributions receivable	332,502	320,227
Total assets	7,955,919	5,694,543
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 7,955,919</u></u>	<u><u>\$ 5,694,543</u></u>

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

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS**
(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including investment income realized and unrealized gains (losses) in fair value of investments at quoted market prices:	
Registered investment companies	\$ 1,369,424
Interest and dividends:	
Registered investment companies	171,704
Participant loans	8,957
	<u>1,550,085</u>
Contributions:	
Employees	383,844
Employer	547,379
Rollovers	11,871
	<u>943,094</u>
Total additions	2,493,179
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	(191,720)
Administrative expenses	(40,083)
Total deductions	<u>(231,803)</u>
NET INCREASE	2,261,376
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>5,694,543</u>
End of year	<u><u>\$ 7,955,919</u></u>

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

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2009 AND 2008

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Gratings, Inc. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

General - Ohio Gratings, Inc. (the “Company” or the “Plan Sponsor”) established the Ohio Gratings, Inc. 401(k) Profit Sharing Plan effective June 1, 1987. The Plan is a defined contribution plan that covers substantially all employees of the Company and all employees of Ohio Gratings-Texas, LTD, a wholly-owned subsidiary, and Waco Products, Inc., an affiliated Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

During the year ended December 31, 2009, the Plan Sponsor appointed Frontier Trust Company (“current custodian”) as the Plan’s custodian replacing MG Trust Company (“former custodian”).

Contributions - Each eligible participant is permitted to make elective deferrals up to a maximum of 100% of their compensation, as defined by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company elected to adopt the safe harbor addendum for the Plan year ended December 31, 2009 and as a result was required to match 100% of the participants’ voluntary contributions for the first 3% of compensation and 50% of the participants’ voluntary contributions for the next 2% of compensation, which resulted in a matching contribution of \$247,379 for the year ended December 31, 2009.

The Company also has the option to make a discretionary profit sharing contribution to the Plan. The discretionary contribution is determined for each of the following groups (a) the president and executive vice-president of the employer (b) lineal descendants of group (a), and (c) all others. For the year ended December 31, 2009 the Company approved a profit sharing contribution of \$300,000. Employees are eligible for the profit sharing portion of the Plan upon completing one hour of service. In order to qualify for the employee deferral and match portion of the Plan, employees must complete one year of service and attain the age of 18. Participants direct the investment of their deferrals, matching contributions and profit sharing contributions into certain investments offered by the Plan. All contributions are limited to the maximum allowed as a deduction under the Internal Revenue Code.

Forfeitures - Profit sharing and matching contributions that are forfeited will be used first to restore amounts previously forfeited by former participants who have resumed participation in the Plan. Remaining forfeitures shall be allocated to participants who are entitled to share in discretionary contributions. During the year ended December 31, 2009 no forfeitures were used to restore amounts previously forfeited by former participants and no forfeitures were reallocated.

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #003)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Participant Accounts - An account is maintained in the name of each participant. Employer discretionary contributions and income earned on investments held by the Plan are allocated to participant accounts in accordance with the Plan agreement. As of December 31, 2009 and 2008, approximately \$448,000 and \$594,000, respectively has been allocated to accounts of persons who have withdrawn from participation in future contributions to the Plan. These participants share in trust earnings and appreciation (depreciation) on investments held in their individual accounts but do not receive any additional contributions.

Participant Loans - Participants are permitted to borrow from the vested interest of their individual account up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the participants' vested account balance and are considered a direct investment from their account under the Plan. These loans are generally payable in equal installments through payroll deductions and carry a reasonable interest rate based on a bank or other professional lender's rate charged for a loan with similar circumstances.

Payment of Benefits - On termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If no election is made, married participants will automatically receive a joint and survivor annuity, while single participants receive a life annuity at the date of normal retirement. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account. Non-terminated employees may make withdrawals from their vested interest upon reaching normal retirement age or from their elective deferral account balance as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement. A participant is eligible to receive benefits upon reaching age 55 and completing 10 years of service.

Vesting - A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans. The Plan Sponsor elected to implement the available safe harbor provisions effective January 1, 2009 for the plan year ended December 31, 2009. Therefore, any safe harbor contributions made by the employer subsequent to January 1, 2009 are fully vested in the employees account immediately. Vesting for discretionary contributions and employer matching made prior to January 1, 2009 is as follows:

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

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NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Investment Options - Upon enrollment in the Plan, a participant may direct employee and employer matching contributions and profit sharing contributions into various investment options, each with varying investment objectives. Participants may change their investment options daily through the use of electronic means.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting. The participants' statements have been prepared on the cash basis of accounting which records certain income when received and expenses when disbursements are made. As such, there are differences between the amounts in the participants' statements and the amounts shown in the financial statements and Form 5500 which are principally caused by accrued contributions, income from investments and accrued expenses.

Valuation of Investments and Income Recognition - Registered investment companies and interest-bearing accounts are stated at fair value as determined by the custodian using quoted market prices and other available information. Loans to participants are valued at cost which approximates market value. All asset values have been certified to by the current custodian, Frontier Trust Company, and the former custodian, MG Trust Company.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation / depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - The Plan Sponsor has evaluated subsequent events through October 11, 2010, which is the date the financial statements were available to be issued.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Sponsor to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. INVESTMENTS:

The Plan's current custodian, Frontier Trust Company and the Plan's former custodian, MG Trust Company are parties-in-interest of the Plan as defined by ERISA Section 3 (14) and accordingly, investment transactions in the respective funds are parties-in-interest transactions. The Plan Sponsor has obtained certification from the custodians that the information in such statements is complete and accurate. Financial information relating to those investments is included in the accompanying financial statements based on information provided by the custodians. That information which has not been examined by us as independent auditors and which represents more than 5% of net assets available for benefits, is summarized as follows:

OHIO GRATINGS, INC.
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NOTES TO FINANCIAL STATEMENTS

C. INVESTMENTS (CONTINUED):

Investments at Fair Value as Determined by Quoted market Price:

	December 31,	
	<u>2009</u>	<u>2008</u>
American Funds Amer Balanced Fund R3	\$ 1,531,274	\$ 1,247,703
American Funds Europacific Growth Fund R3	596,022	390,956
American Funds Fundamental Investment R3	1,356,466	904,640
American Funds Growth Fund of America R3	841,866	571,901
American Funds Income Fund of America R3	1,107,336	826,196
American Funds Wash Mutual Investment R3	697,881	539,960

D. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS:

The current custodian, Frontier Trust Company, and the former custodian, MG Trust Company, provided the Plan with statements which report all transactions and assets held at the end of the year. The Plan Sponsor has obtained certification from the current custodian and former custodian that the information in such statements is complete and accurate. A summary of the information included in these statements for the year ended December 31, 2009 as reported and certified by the current custodian and former custodian is as follows:

	<u>2009</u>
Balance as certified at January 1, 2009	\$ 5,197,660
Contributions	930,819
Investment gains	1,550,085
Benefits paid to participants	(191,720)
Loans transferred in	176,656
Administrative expenses	<u>(40,083)</u>
Balance as certified at December 31, 2009	<u>\$ 7,623,417</u>

E. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

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NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Level 2 - Inputs include quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 or 2008.

Registered investment companies - Valued at the closing price reported on the active market on which the individual securities are traded.

Interest-bearing cash - Valued at the closing price reported on the active market on which the individual securities are traded

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

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets Measured at Fair Value at December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 7,204,814	\$ -	\$ -	\$ 7,204,814
Interest-bearing cash	181,955	-	-	181,955
Participant loans	<u>-</u>	<u>-</u>	<u>236,648</u>	<u>236,648</u>
Total assets at fair value	<u>\$ 7,386,769</u>	<u>\$ -</u>	<u>\$ 236,648</u>	<u>\$ 7,623,417</u>

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NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

Assets Measured at Fair Value at December 31, 2008:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 5,042,361	\$ -	\$ -	\$ 5,042,361
Interest-bearing cash	155,299	-	-	155,299
Participant loans	<u>-</u>	<u>-</u>	<u>176,656</u>	<u>176,656</u>
Total assets at fair value	<u>\$ 5,197,660</u>	<u>\$ -</u>	<u>\$ 176,656</u>	<u>\$ 5,374,316</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2009 and 2008.

Level 3 Assets Year Ended December 31:

	Participant Loans	
	<u>2009</u>	<u>2008</u>
Balance at January 1,	\$ 176,656	\$ 121,090
Principal payments	(230,469)	(129,273)
New loans during the year	<u>290,461</u>	<u>184,839</u>
Balance at December 31,	<u>\$ 236,648</u>	<u>\$ 176,656</u>

F. INCOME TAX STATUS:

The Plan obtained its latest determination letter on June 25, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Sponsor and the Plan's council believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

G. PLAN TERMINATION:

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

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NOTES TO FINANCIAL STATEMENTS

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Certain administrative expenses including legal and accounting fees relating to the maintenance of participant eligibility records are absorbed by the Company. Other than as described above or pursuant to a certain trust agreement (See Note C), the Plan has no agreements or transactions with any parties-in-interest.

I. RISKS AND UNCERTAINTIES:

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

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SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditor's Report)

December 31, 2009

(a)	Identity of Issuer and Description of Investment (b)	Description, including Number of Shares and Interest Rates (c)	Units (c)	Cost (d)	Current Value (e)
	American Funds	Money Market R3	181,955.070	**	\$ 181,955
	American Funds	New Perspective R3	10,765.195	**	271,929
	American Funds	Bond Fund of Amer R3	14,709.741	**	173,575
	American Funds	Amer Balanced Fund R3	94,815.695	**	1,531,274
	American Funds	Europacific Growth Fund R3	15,817.991	**	596,022
	American Funds	Growth Fund of America R3	31,261.281	**	841,866
	American Funds	Income Fund of America R3	71,718.676	**	1,107,336
	American Funds	SMALLCAP World Fund R3	7,588.940	**	234,574
	American Funds	Wash Mutual Investment R3	28,473.317	**	697,881
	American Funds	Fundamental Investment R3	41,520.229	**	1,356,466
	American Funds	2010 Tdate R3	2,707.832	**	23,287
	American Funds	2015 Tdate R3	6,141.020	**	52,874
	American Funds	2020 Tdate R3	6,781.706	**	57,170
	American Funds	2025 Tdate R3	5,600.192	**	46,762
	American Funds	2030 Tdate R3	6,205.853	**	52,439
	American Funds	2035 Tdate R3	6,633.740	**	56,055
	American Funds	2040 Tdate R3	2,696.728	**	22,895
	American Funds	2045 Tdate R3	6,064.450	**	51,669
	American Funds	2050 Tdate R3	3,663.783	**	30,740
*	Participant Loans		4.25% to 9.25%	-0-	236,648
					<u><u>\$ 7,623,417</u></u>

* Indicates a party in interest (See Note C).

** Costs have been omitted due to participant-directed transactions under an individual account.