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

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
PRECISION CABINETS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
PCT ENTERPRISES, INC.
PRECISION CABINETS & TRIM

145 MIDDLEFIELD COURT
ATTN DENICE STONE
BRENTWOOD, CA 94513-4023

2b Employer Identification Number (EIN)
68-0442459

2c Sponsor's telephone number
925-634-5552

2d Business code (see instructions)
337000

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	DENICE STONE
	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")

PCT ENTERPRISES, INC.

145 MIDDLEFIELD COURT
ATTN DENICE STONE
BRENTWOOD, CA 94513-4023

3b Administrator's EIN: 68-0442459

3c Administrator's telephone number: 925-634-5552

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**	232
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**	117
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	80
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	197
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	197
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	181
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
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 3D 2T

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	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)	X	Trust
(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)	X	**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)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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

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

A Name of plan
PRECISION CABINETS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCT ENTERPRISES, INC.

D Employer Identification Number (EIN)
68-0442459

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).. . . . . [X] 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

STEVEN WHITECAR
2105 S. BASCOM AVE.
#195
CAMPBELL, CA 95008

(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)

MATRIX FINANCIAL SOLUTIONS, INC.

700 17TH STREET
SUITE 300
DENVER, CO 80202

20-1591048

(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?
18 50 62	NONE	2364	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

DIGITAL RETIREMENT SOLUTIONS, INC.

2420 TRADE CENTRE AVE.
LONGMONT, CO 80503

84-1477138

(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 37 38 50 60 64	NONE	4995	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BURR, PILGER & MAYER LLP

333 W. SANTA CLARA STREET
SUITE 920
SAN JOSE, CA 95113

94-3381220

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	12150	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: BURR, PILGER & MAYER LLP	**b** EIN: 94-3318220	
c Position: AUDITOR		
d Address: 333 W. SANTA CLARA STREET SUITE 920 SAN JOSE, CA 95113	**e** Telephone: 408-961-6348	

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
PRECISION CABINETS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCT ENTERPRISES, INC.

D Employer Identification Number (EIN)
68-0442459

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	-631	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	104306	82538
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	152468	208188
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1644230	2013529
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1900373	2304255
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1900373	2304255

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)	50240	
(B) Participants	2a(1)(B)	207082	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		257322
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	120	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	10274	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10394
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	46593	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		46593
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		360290
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		674599
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	233536	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		233536
f	Corrective distributions (see instructions)	2f		399
g	Certain deemed distributions of participant loans (see instructions)	2g		17173
h	Interest expense	2h		0
i	Administrative expenses: (1) Professional fees	2i(1)	12150	
	(2) Contract administrator fees	2i(2)	0	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	7459	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19609
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		270717
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		403882
l	Transfers of assets:			
	(1) To this plan	2l(1)		0
	(2) From this plan	2l(2)		0

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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: SHEA LABAGH DOBBERSTEIN **(2)** EIN: 94-2290202

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		250000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
PRECISION CABINETS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PCT ENTERPRISES, INC.

D Employer Identification Number (EIN)
68-0442459

Part I Distributions

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

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

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

EIN(s): 75-3182674

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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

6 **a** Enter the minimum required contribution for this plan year **6a**

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**

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):

---

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):



SHEA LABAGH DOBBERSTEIN

Certified Public Accountants, Inc.

INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR AND PARTICIPANTS

PRECISION CABINETS 401(k) PLAN

We were engaged to audit the accompanying statement of net assets available for benefits of the PRECISION CABINETS 401(k) PLAN ("the Plan") as of December 31, 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and the supplemental Schedule H - Line 4i: Schedule of Assets (Held At End of Year) as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2008 were audited by other auditors. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the custodian. Their report, dated September 24, 2009, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the custodian, were 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.

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 Note 4, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the 2009 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of December 31, 2009 and for the year then ended, that the information provided to the plan administrator by the 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 2009 financial statements and supplemental schedule taken as a whole. The form and content of the information included in the 2009 financial statements and supplemental schedule, other than that derived from the information certified by the 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.

SHEA LABAGH DOBBERSTEIN
Certified Public Accountants, Inc.



October 8, 2010

Plan Name: Precision Cabinets 401(k) Plan

ScheduleH, line 4i - Schedule of Assets Held for Investment Purposes at End of Year
As of 12/31/2009

Plan Sponsor: PCT Enterprises, Inc. dba Precision Cabinets & Trim Plan Number: 001

EIN: 68-0442459

(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
	American Funds US Govt Sec A	Mutual Fund		$ 66,762.35
	American Funds Bond Fd Am A	Mutual Fund		$ 93,834.38
	American Funds Am Balanced A	Mutual Fund		$ 350,744.49
	American Funds Income Fd A	Mutual Fund		$ 205,029.59
	American Funds Wash Mutual A	Mutual Fund		$ 312,039.57
	American Funds Fdmntl Invs A	Mutual Fund		$ 41,990.52
	American Funds Inv Co Amer A	Mutual Fund		$ 28,472.61
	American Funds New Prspctv A	Mutual Fund		$ 306,249.05
	American Funds Growth Fund A	Mutual Fund		$ 261,130.51
	American Funds AMCAP Fund A	Mutual Fund		$ 66,813.77
	American Funds EuroPacific A	Mutual Fund		$ 96,930.61
	American Funds SmallCap World A	Mutual Fund		$ 71,261.06
	American Funds Money Market A	Money Market		$ 82,538.34
	American Funds Cap Wld G&I A	Mutual Fund		$ 34,685.57
	Thornburg Core Growth	Mutual Fund		$ 12,212.90
	American Funds 2010 Target Date A	Mutual Fund		$ 1,857.91
	American Funds 2015 Target Date A	Mutual Fund		$ 7,489.98
	American Funds 2020 Target Date A	Mutual Fund		$ 9,928.13
	American Funds 2025 Target Date A	Mutual Fund		$ 11,376.39
	American Funds 2030 Target Date A	Mutual Fund		$ 9,645.43
	American Funds 2035 Target Date A	Mutual Fund		$ 2,815.34
	American Funds 2040 Target Date A	Mutual Fund		$ 3,330.34
	American Funds 2045 Target Date A	Mutual Fund		$ 9,454.51
	American Funds 2050 Target Date A	Mutual Fund		$ 7,263.23
	American Funds New World A	Mutual Fund		$ 968.41
	American Funds Short-Term Bond A	Mutual Fund		$ 1,242.26
	Participant Loans	Interest Rate Range - 4.25% - 9.25%		$ 208,188.43
			Total	$ 2,304,255.68

PRECISION CABINETS 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

Year Ended December 31, 2009

PRECISION CABINETS 401(k) PLAN

Year Ended December 31, 2009

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SHEA LABAGH DOBBERSTEIN

Certified Public Accountants, Inc.

INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR AND PARTICIPANTS

PRECISION CABINETS 401(k) PLAN

We were engaged to audit the accompanying statement of net assets available for benefits of the PRECISION CABINETS 401(k) PLAN ("the Plan") as of December 31, 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009 and the supplemental Schedule H - Line 4i: Schedule of Assets (Held At End of Year) as of December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2008 were audited by other auditors. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the custodian. Their report, dated September 24, 2009, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the custodian, were 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.

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 Note 4, which was certified by MG Trust Company, LLC, the custodian of the Plan, except for comparing the information with the related information included in the 2009 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of December 31, 2009 and for the year then ended, that the information provided to the plan administrator by the 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 2009 financial statements and supplemental schedule taken as a whole. The form and content of the information included in the 2009 financial statements and supplemental schedule, other than that derived from the information certified by the 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.

SHEA LABAGH DOBBERSTEIN
Certified Public Accountants, Inc.



October 8, 2010

PRECISION CABINETS 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2009	December 31, 2008
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Money Market Fund	$ 82,538	$ 104,241
Mutual Funds	2,013,529	1,644,295
Participant Loans	208,188	152,468
TOTAL INVESTMENTS	2,304,255	1,901,004
LIABILITIES		
OTHER	-	631
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,304,255	$ 1,900,373

See accompanying notes to financial statements.

PRECISION CABINETS 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2009

ADDITIONS		
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$	360,290
Interest and Dividend Income		56,987
NET INVESTMENT INCOME		417,277
CONTRIBUTIONS		
Participants		207,082
Employer		50,240
TOTAL CONTRIBUTIONS		257,322
TOTAL ADDITIONS		674,599
DEDUCTIONS		
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS		233,536
DEEMED DISTRIBUTIONS		17,572
ADMINISTRATIVE EXPENSES		19,609
TOTAL DEDUCTIONS		270,717
NET INCREASE IN NET ASSETS		403,882
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR		1,900,373
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$	2,304,255

See accompanying notes to financial statements.

PRECISION CABINETS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the PRECISION CABINETS 401(k) PLAN (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan was established on January 1, 2002 to provide retirement benefits for employees of PCT Enterprises, Inc. dba Precision Cabinets & Trim (the "Company"). The Plan is a voluntary defined contribution plan covering all employees who have attained eighteen years of age, and have completed four months of service by the end of a twelve-month period.

The Plan provides for a Plan administrator who is responsible for keeping accurate and complete records with regard to the Plan's operations, informing participants of changes or amendments to the Plan, ensuring that the Plan conforms to the law and government regulations, and providing participants with any reports and documents required by law. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Participant Contributions – Participants may voluntarily contribute up to 75% of pretax annual compensation, with maximum annual contributions of $16,500 for 2009. Additionally, participants, who have attained fifty years of age before the end of the Plan year, are eligible to make catch up annual contributions up to $5,500. In addition, the Plan has a Roth feature in which participants can contribute up to $5,000 of after-tax annual contributions. Additionally, participants, who have attained fifty years of age before the end of the Plan year, are eligible to make Roth catch up annual contributions up to $1,000. Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or defined contribution plans.

The Plan has an automatic enrollment feature whereby an employee, who has not enrolled in the Plan, is automatically enrolled once he or she satisfies the eligibility requirements unless he or she elects not to participate. For those employees automatically enrolled, their eligible compensation will be automatically reduced by 2% and that amount shall be deemed the employee's deferral election.

Employer Contributions – The Company may, at its discretion, elect to make matching and profit sharing contributions to the Plan subject to limitations imposed by applicable provisions of the Internal Revenue Code ("IRC"). For the year ended December 31, 2009, the Company matched participant deferrals up to a maximum of 75% each participant's pretax contribution per payroll period, up to a maximum annual match amount of $1,000 per participant. The Company did not elect to make a profit sharing contribution for the year ended December 31, 2009.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Participant Accounts – Each participant's account is credited with the participant's and the Company's matching contributions and allocations of the Company's profit sharing contributions and Plan investment earnings or losses. Allocations are based on participant earnings or account balances, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants in the Plan vest in the Company's discretionary matching and profit sharing contributions and earnings thereon according to the following schedule.

Years of Service	Vesting Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

Investment Options – Upon enrollment in the Plan, a participant may direct the investment of his or her account balance into various funds available and managed by MG Trust Company, LLC ("MG Trust"), the custodian of the Plan.

If a contribution is received by MG Trust for a participant's account and the participant has not supplied investment instructions to MG Trust, the contribution will be invested based on the Company's direction, or absent such direction, in the most conservative investment option in the Plan until the participant specifies otherwise.

Participant Loans – Participants may borrow from their vested account balances provided they meet the Plan's eligibility requirements. The minimum loan amount is $1,000 and the maximum amount is the lesser of one-half of the participant's vested account balance or $50,000. The loan is secured by the balance in the participant's account and the term is not to exceed five years, except for loans used to finance the purchase of a primary residence. Interest rates are determined by the Plan administrator and remain fixed throughout the life of the loan. Principal and interest are paid ratably through payroll deductions and loans are due immediately upon termination of employment. Interest rates on loans outstanding at December 31, 2009 ranged from 5.00% to 9.25% and the loan maturity dates ranged from January 2010 to April 2024.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Payment of Benefits – Upon termination of service, including termination due to death, disability or retirement, a participant may receive a lump-sum distribution or a direct rollover distribution into a qualified plan. At the time of retirement or termination, if a participant's account balance is in excess of $5,000, the participant may delay the receipt of distributions. A participant may also elect to receive a pre-retirement distribution if the participant is 100% vested in the amount being distributed, and has reached 59½ years of age. If a terminated participant's balance is $5,000 or less and no instructions have been received from such participant, the amount will be automatically rolled over into an IRA that will be established by the Plan administrator on behalf of the participant.

Forfeited Accounts – A participant's non-vested account may be forfeited upon separation of employment. Forfeitures can be used to pay administrative expenses and to reduce future employer contributions. As of December 31, 2009 and 2008, forfeited non-vested accounts totaled $5,156 and $36,845, respectively. For the year ended December 31, 2009, forfeitures of $19,078 were used to reduce employer contributions and $19,522 were used to reduce administrative expenses.

Administrative Expenses – Certain administrative fees are paid by the Plan. Administrative fees not paid by the Plan are paid by the Company. Fees associated with certain participant directed transactions, such as participant loan fees and distribution fees, are paid by the participant.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The Plan's financial statements are prepared under the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America.

New Accounting Pronouncements – On June 30, 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards No. 168, *The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles (as amended)*. This standard established the FASB Accounting Standards Codification (the "FASB ASC") as the single source of authoritative accounting principles generally accepted in the United States of America recognized by the FASB to be applied by nongovernmental entities. Substantially all previous United States generally accepted accounting principle standards issued by a standard setter are superseded and are codified into the FASB ASC. The FASB ASC is effective for financial statements issued for periods ending after September 15, 2009. Adoption of the FASB ASC had no impact on the Plan's statements of net assets available for benefits or changes in net assets available for benefits.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued) – In May 2009, the FASB issued SFAS No. 165, *Subsequent Events*, now codified in the *Subsequent Events* topic of the FASB ASC. This new standard establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. The Plan has adopted this standard in 2009 and the Plan has evaluated subsequent events through October 8, 2010, 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 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 changes in net assets available for benefits during the reporting period. Actual results may differ from those estimates.

Investment Valuation and Income Recognition – Investments are reported at fair value. Fair value is 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. See Note 3 for discussion of fair value measurements.

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

Payments of Benefits – Benefits are recorded when paid.

NOTE 3 – FAIR VALUE MEASUREMENTS

The FASB ASC *Fair Value Measurements and Disclosures* topic defines fair value and 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 FASB ASC *Fair Value Measurements and Disclosures* topic are described as follows:

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

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Money Market Fund & Mutual Funds: Valued based on the net asset value of shares held by the Plan at year-end.

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.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

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

	2009			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 82,538	$ -	$ -	$ 82,538
Mutual Funds:				
Bond	161,839	-	-	161,839
Growth	803,353	-	-	803,353
Growth and Income	417,188	-	-	417,188
Balanced	350,744	-	-	350,744
Equity	217,242	-	-	217,242
Target Date	63,161	-	-	63,161
Total Mutual Funds	2,013,529	-	-	2,013,529
Participant Loans	-	-	208,188	208,188
Total Assets at Fair Value	$ 2,096,067	$ -	$ 208,188	$ 2,304,255

	2008			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 104,241	$ -	$ -	$ 104,241
Mutual Funds:				
Bond	237,113	-	-	237,113
Growth	589,169	-	-	589,169
Growth and Income	341,772	-	-	341,772
Balanced	269,852	-	-	269,852
Equity	179,014	-	-	179,014
Target Date	27,375	-	-	27,375
Total Mutual Funds	1,644,295	-	-	1,644,295
Participant Loans	-	-	152,468	152,468
Total Assets at Fair Value	$ 1,748,536	$ -	$ 152,468	$ 1,901,004

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

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

	Participant Loans
Balance, Beginning of Year	$ 152,468
Realized Gains (Losses)	-
Unrealized Gains (Losses) Related to Instruments Still Held at the Reporting Date	-
Purchases, Sales, Issuances and Settlements (Net)	55,720
Balance, End of Year	$ 208,188

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN OF THE PLAN

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, except for participant loans, MG Trust, the custodian of the Plan, has certified to the completeness and accuracy of all investments reflected in the Statements of Net Assets Available for Benefits as of December 31, 2009 and 2008, the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009,x the notes to the financial statements, and the related investment activity reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2009. The following is a summary of the certified information prepared by MG Trust, furnished to the Plan administrator and included in the Plan's financial statements and supplemental schedule as of December 2009 and 2008. Individual investments that represent 5% or more of the Plan's net assets are separately identified (*):

	December 31, 2009	December 31, 2008
Money Market Fund:		
American Funds Money Market A	$ 82,538	$ -
American Funds Cash Management Trust	-	104,241 *
Total Money Market Fund	82,538	104,241

PRECISION CABINETS 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN OF THE PLAN (Continued)

	December 31, 2009	December 31, 2008
Mutual Funds:		
American Funds AMCAP Fund	$ 66,814	$ 34,065
American Funds American Balanced Fund	350,744*	269,852*
American Funds Bond Fund of America	93,834	99,877*
American Funds Capital World Growth and Income Fund	34,686	32,312
American Funds EuroPacific Growth Fund	96,931	68,532
American Funds Fundamental Investors Fund	41,991	41,638
American Funds Growth Fund of America	261,131*	232,940*
American Funds Income Fund of America	205,030*	175,308*
American Funds Investment Company of America	28,473	22,768
American Funds New Perspective Fund	306,249*	215,815*
American Funds New World Fund	968	841
American Funds Short-Term Bond A	1,242	-
American Funds Small Cap World Fund	71,261	36,976
American Funds U.S. Government Securities Fund	66,762	137,236*
American Funds Washington Mutual Investors Fund	312,040*	245,054*
American Funds 2010 Target Date Retirement Fund	1,858	575
American Funds 2015 Target Date Retirement Fund	7,490	7,196
American Funds 2020 Target Date Retirement Fund	9,928	327
American Funds 2025 Target Date Retirement Fund	11,376	3,665
American Funds 2030 Target Date Retirement Fund	9,645	3,755
American Funds 2035 Target Dale Retirement Fund	2,815	1,153
American Funds 2040 Target Date Retirement Fund	3,330	3,462
American Funds 2045 Target Date Retirement Fund	9,455	3,549
American Funds 2050 Target Date Retirement Fund	7,263	3,693
Thornburg Core Growth Fund	12,213	3,706
Total Mutual Funds	2,013,529	1,644,295
Participant Loans	208,188*	152,468*
Total Investments	$ 2,304,255	$ 1,901,004

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN OF THE PLAN (Continued)

The following summary of changes in net assets available for benefits information, except for the participant loan interest, has been certified by MG Trust for the year ended December 31, 2009:

Net Appreciation in Fair Value of Investments	$ 360,290
Interest and Dividends:	
Money Market Fund	$ 120
Mutual Funds	46,593
Participant Loans	10,274
	$ 56,987

NOTE 5 – TAX STATUS

In establishing the Plan, the Company adopted a Prototype Plan which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 31, 2008 which stated that the Prototype Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). The Plan has not filed for a separate determination letter, however, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

NOTE 6 – PLAN TERMINATION

The Company has established the Plan with the expressed intention and expectation that it will continue the Plan. However, if circumstances make it impossible or inadvisable to continue the Plan, the Company reserves the right to terminate it at any time subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. Benefits will be held in the trust fund which will remain in existence until the Company requests the discontinuance of the trust agreement.

NOTE 7 – PARTIAL PLAN TERMINATION

Due to a downsizing implemented by the Company in 2008, the plan sponsor declared a partial plan termination in which 38 participants became 100% vested.

NOTE 8 – RISKS & UNCERTAINTIES

The Plan provides for various investment options in any combination from among the funds offered by MG Trust Company, LLC. Investment securities are exposed to various risks, such as interest rate, market fluctuation and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in investment value in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

The underlying securities of the Plan's investments could include securities with contractual cash flows, such as, but not limited to, asset backed securities, collateralized mortgage obligations, and commercial mortgage backed securities and real estate. The value, liquidity and related income of these securities may be particularly sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by real or perceived difficulties of the issuers, changes in interest rates and conditions in financial markets.

SUPPLEMENTAL SCHEDULE

PRECISION CABINETS 401(k) PLAN

SCHEDULE H – LINE 4i: SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 68-0442459

Plan Number: 001

December 31, 2009

(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
		Money Market Fund:			
	American Funds	American Funds Money Market A			$ 82,538
		Mutual Funds:			
	American Funds	American Funds AMCAP Fund	4,017 Shares	^	66,814
	American Funds	American Funds American Balanced Fund	21,549 Shares	^	350,744
	American Funds	American Funds Bond Fund of America	7,902 Shares	^	93,834
	American Funds	American Funds Capital World Growth and Income Fund	1,015 Shares	^	34,686
	American Funds	American Funds EuroPacific Growth Fund	2,522 Shares	^	96,931
	American Funds	American Funds Fundmental Investors Fund	1,280 Shares	^	41,991
	American Funds	American Funds Growth Fund of America	9,512 Shares	^	261,131
	American Funds	American Funds Income Fund of America	13,193 Shares	^	205,030
	American Funds	American Funds Investment Company of America	1,094 Shares	^	28,473
	American Funds	American Funds New Perspective Fund	11,908 Shares	^	306,249
	American Funds	American Funds New World Fund	20 Shares	^	968
	American Funds	American Funds Short-Term Bond A	124 Shares	^	1,242
	American Funds	American Funds Small Cap World Fund	2,255 Shares	^	71,261
	American Funds	American Funds U.S. Government Securities Fund	4,765 Shares	^	66,762
	American Funds	American Funds Washington Mutual Investors Fund	12,616 Shares	^	312,040
	American Funds	American Funds 2010 Target Date Retirement Fund	213 Shares	^	1,858
	American Funds	American Funds 2015 Target Dale Retirement Fund	859 Shares	^	7,490
	American Funds	American Funds 2020 Target Date Retirement Fund	1,174 Shares	^	9,928
	American Funds	American Funds 2025 Target Date Retirement Fund	1,350 Shares	^	11,376
	American Funds	American Funds 2030 Target Date Retirement Fund	1,136 Shares	^	9,645
	American Funds	American Funds 2035 Target Dale Retirement Fund	328 Shares	^	2,815
	American Funds	American Funds 2040 Target Date Retirement Fund	387 Shares	^	3,330
	American Funds	American Funds 2045 Target Date Retirement Fund	1,090 Shares	^	9,455
	American Funds	American Funds 2050 Target Date Retirement Fund	857 Shares	^	7,263
	Thornburg Investment Management	Thornburg Core Growth Fund	858 Shares	^	12,213
					2,013,529
	Participant Loans	39 outstanding loans receivable bearing interest ranging from 5.00% to 9.25% and maturing between January 2010 and April 2024		-	208,188
					$ 2,304,255

* Denotes Party-In-Interest as defined by ERISA

^ Column (d) Cost is omitted for participant directed investments