# 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
ALTON STEEL, INC. 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2004

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ALTON STEEL, INC.

#5 CUT STREET
ALTON, IL 62002

**2b** Employer Identification Number (EIN) 37-1414820

**2c** Sponsor's telephone number 618-374-3562

**2d** Business code (see instructions) 331110

**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. | 10/15/2010 | JAMES CLAES |
| | **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")
ALTON STEEL, INC.

#5 CUT STREET
ALTON, IL 62002

**3b** Administrator's EIN
37-1414820

**3c** Administrator's telephone number
618-374-3562

**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** | 315 |
| **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** | 282 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 23 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 305 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 305 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 283 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2K 2G 2F 2J 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)** | X | 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)** | X | 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)** | X | 1 | **A** (Insurance Information) |
| **(4)** | | | **C** (Service Provider Information) |
| **(5)** | X | | **D** (DFE/Participating Plan Information) |
| **(6)** | | | **G** (Financial Transaction Schedules) |

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
ALTON STEEL, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500.
ALTON STEEL, INC.

**D** Employer Identification Number (EIN)
37-1414820

**Part I** **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1** Coverage Information:

**(a)** Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year (f) From | Policy or contract year (g) To |
|---|---|---|---|---|---|
| 01-0233346 | 65838 | 65939 | 287 | 01/01/2009 | 12/31/2009 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|---|---|
| 28259 | 8700 |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
LPL FINANCIAL CORPORATION

| (b) Amount of sales and base commissions paid | Fees and other commissions paid (c) Amount | Fees and other commissions paid (d) Purpose | (e) Organization code |
|---|---|---|---|
| 20102 | | | 3 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
LOCKTON FINANCIAL ADVISORS, LLC

| (b) Amount of sales and base commissions paid | Fees and other commissions paid (c) Amount | Fees and other commissions paid (d) Purpose | (e) Organization code |
|---|---|---|---|
| 8157 | | | 3 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

BENEFIT PLANS PLUS
1000 BROADWAY, SUITE 300
HIGHLAND, IL 62249

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 8700 | TPA FEES, TPA COMPENSATION, REDEMPTION FEES | 5 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | 210323 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 5524193 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| **b** | Premiums paid to carrier | 6b | |
| **c** | Premiums due but unpaid at the end of the year | 6c | |
| **d** | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GENERAL ACCOUNT

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | 7b | 119195 |
| **c** | Additions: (1) Contributions deposited during the year | 7c(1) | 30520 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 5192 | | |
| | (4) Transferred from separate account | 7c(4) | 56659 | | |
| | (5) Other (specify below) | 7c(5) | | | |
| | ▶ | | | | |
| | (6) Total additions | | | 7c(6) | 92371 |
| **d** | Total of balance and additions (add **b** and **c(6)**) | | | 7d | 211566 |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 64 | | |
| | (2) Administration charge made by carrier | 7e(2) | 1179 | | |
| | (3) Transferred to separate account | 7e(3) | | | |
| | (4) Other (specify below) | 7e(4) | | | |
| | ▶ | | | | |
| | (5) Total deductions | | | 7e(5) | 1243 |
| **f** | Balance at the end of the current year (subtract **e(5)** from **d**) | | | 7f | 210323 |

## Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

| | | | |
|---|---|---|---|
| **a** ☐ Health (other than dental or vision) | **b** ☐ Dental | **c** ☐ Vision | **d** ☐ Life insurance |
| **e** ☐ Temporary disability (accident and sickness) | **f** ☐ Long-term disability | **g** ☐ Supplemental unemployment | **h** ☐ Prescription drug |
| **i** ☐ Stop loss (large deductible) | **j** ☐ HMO contract | **k** ☐ PPO contract | **l** ☐ Indemnity contract |
| **m** ☐ Other (specify) ▶ | | | |

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | 0 |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | 0 |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount. | | | **10b** | |

Specify nature of costs ▶

## Part IV Provision of Information

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ☒ Yes ☐ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

BROKER ADDRESS INFORMATION NOT GIVEN

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan 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
ALTON STEEL, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
ALTON STEEL, INC.

**D** Employer Identification Number (EIN)
37-1414820

## Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2010

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 90292 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2015

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 67360 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2020

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 68999 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2025

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 79746 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2030

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 83611 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2035

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 1530 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2040

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 01-0233346-000 | P | 19328 |

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2045 | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 77105 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 427472 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 428476 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCED | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1384996 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 674053 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE AGGRESSIVE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 440541 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STRATEGIC INC | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 3492 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SPECTRUM INC | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 4217 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LM PARTNERS GLB HIGH YIELD | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 4064 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 16211 |

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO GLOBAL BOND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 6249 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 125074 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SHORT-TERM FEDERAL | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 66889 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO ALL ASSET | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 460 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN BALANCED FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 11661 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: INVESTMENT COMPANY OF AMERICA | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 47894 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 337 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: WASHINGTON MUTUAL INVESTORS | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 89535 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL BEACON | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 80324 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 35411 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS NEW YORK VENTURE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31472 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL GLOBAL DISCOVERY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14981 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77025 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON WORLD

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72186 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LARGE VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13146 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MFS UTILITIES

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54068 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DOMINI SOCIAL EQUITY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2504 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER GLOBAL

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19820 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DREYFUS STRUCTURED MID CAP

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15648 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RIVERSOURCE MID CAP VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19928 |
|---|---|---|

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA VALUE & RESTRUCTURING | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 7492 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 94913 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 9520 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LEGG PARTNERS AGG GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1374 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL-MID GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 689 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: AIM SMALL CAP GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 494 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: BRIDGEWAY ULTRA-SMALL CO | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 84 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY VISTA | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 3103 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS FINANCIAL | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 145 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 32 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 684 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE INDEX

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14328 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA INTERNATIONAL VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29851 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SCI & TECH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12695 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ENERGY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135004 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ROYCE OPPORTUNITY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13132 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK INTL GROWTH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 460 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMERGING MARKETS VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 103853 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MONEY MARKET FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 248648 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 287 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55084 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23774 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11986 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14532 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL APPRECIATION FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3339 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MARKET INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37355 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9921 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3067 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED ALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 983 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP OPPORTUNITIES FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 187 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1676 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 89 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7537 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4279 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP STOCK FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1158 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1671 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SCIENCE & TECHNOLOGY FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13770 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL OPPS FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 413 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTL SMALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 481 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection**

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

**A** Name of plan
ALTON STEEL, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
ALTON STEEL, INC.

**D** Employer Identification Number (EIN)
37-1414820

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | 2432 |
| **(2)** Participant contributions | 1b(2) | | 17256 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 4194455 | 5524193 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | 210323 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(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 | 4194455 | 5754204 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | 9218 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 9218 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4194455 | 5744986 |

## 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) | 52611 | |
| | **(B)** Participants | 2a(1)(B) | 692845 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 745456 |
| **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) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 0 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 1253951 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1999407 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 411035 | |
| (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) | | 411035 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | 37841 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 37841 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 448876 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 1550531 |
| **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) [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: HUBER, RING, HELM & CO., P.C. (2) EIN: 43-0925509

**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 | | 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? | 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
ALTON STEEL, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
ALTON STEEL, INC.

**D** Employer Identification Number (EIN)
37-1414820

## 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): 01-0233346 _____

**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):

# ALTON STEEL, INC.
# 401(k) RETIREMENT SAVINGS PLAN

# FINANCIAL STATEMENTS

# DECEMBER 31, 2009 AND 2008

Huber, Ring, Helm & Co., P.C.
CPAs • Advisors

1600 S. Brentwood Blvd.
Suite 600
St. Louis, MO 63144-1334
314-962-9474 (fax)

2897 Highway K
Suite 201
O'Fallon, MO 63368-7863
636-240-7391 (fax)
314-962-0300

# Independent Auditor's Report

Trustees of the Alton Steel, Inc.
401(k) Retirement Savings Plan
Alton, IL

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

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan's Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 5, which was certified by John Hancock Life Insurance Company, the Custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan's management that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan's management has obtained a certification from the Custodian as of and for the years ended December 31, 2009 and 2008 that the information provided to the Plan's management 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 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 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.

Huber, Ring, Helm & Company P.C.

St. Louis, Missouri
October 14, 2010

**ALTON STEEL, INC.**
**401(k) RETIREMENT SAVINGS PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**DECEMBER 31, 2009 AND 2008**

**ASSETS**

| | 2009 | 2008 |
|---|---|---|
| **INVESTMENTS**, at fair value | | |
| Guaranteed interest accounts | $ 210,323 | $ 119,195 |
| Pooled separate accounts | 5,524,193 | 4,075,260 |
| Total investments | 5,734,516 | 4,194,455 |
| **CONTRIBUTIONS RECEIVABLE** | | |
| Employer | 2,432 | |
| Employee | 17,256 | |
| Total contributions receivable | 19,688 | |

**LIABILITIES**

| | | |
|---|---|---|
| **EXCESS CONTRIBUTIONS** | 9,218 | |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 5,744,986 | $ 4,194,455 |

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

ALTON STEEL, INC.
401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2009 AND 2008

| | 2009 | 2008 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions | | |
| Employer | $ 52,611 | $ 606,986 |
| Participants | 692,845 | 1,215,852 |
| Rollover | | 18,777 |
| Net earnings (losses) on investments | 1,253,951 | (1,679,427) |
| Total additions | 1,999,407 | 162,188 |
| **DEDUCTIONS** | | |
| Benefits paid to participants | 411,035 | 342,759 |
| Administrative expenses | 37,841 | 34,802 |
| Total deductions | 448,876 | 377,561 |
| **NET ADDITIONS (DEDUCTIONS)** | 1,550,531 | (215,373) |
| **NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR** | 4,194,455 | 4,409,828 |
| **NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR** | $5,744,986 | $4,194,455 |

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

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Alton Steel, Inc. 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 is a defined contribution plan covering all employees of Alton Steel, Inc. (the "Company") who are age eighteen or older. The Plan does not have a minimum service requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

*Contributions*

For each Plan year, participants may contribute from 1% to 100% of pre-tax or after-tax annual compensation, as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan. For the year ended December 31, 2009, the Company contributed $.50 per service hour for each salaried participant through August 2009. During September 2009, the Company increased the contribution amount to $.61 per service hour. For the year ended December 31, 2008, the Company contributed $.50 per service hour for each salaried participant that contributed to the Plan. In addition, profit sharing amounts may be contributed at the option of the Company's Board of Directors and are invested in a portfolio of investments as directed by the participant. Contributions are subject to certain limitations as determined by applicable law.

Contributions received from participants for 2009 are net of payments of $9,218 made in 2010 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. That amount is also included in the Plan's statement of net assets available for benefits as excess contributions payable at December 31, 2009.

*Participant Accounts*

Each participant's account is credited with the participant's contribution, the Company's service contribution, any profit sharing contributions made by the Company, and allocations of any earnings or expenses thereon. Allocations are based on participant's account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

## NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)

*Vesting*

Participants are immediately vested in their contributions plus actual earnings thereon. In addition, participants are immediately vested in the Company's contributions to their accounts plus actual earnings.

*Participant Loans*

The Plan does not allow participants to borrow from their accounts.

*Payment of Benefits*

On termination of service due to health, disability or retirement, a participant or beneficiary may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or apply the vested portion of their account toward the purchase of an annuity contract. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

*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 are 100% vested in their accounts.

*Plan Administration*

The Officers of the Company serve as the Plan's trustees. John Hancock Life Insurance Company serves as record keeper and holds the assets of the Plan. Qualified Plan Services, Ltd. serves as the third party administrator for the Plan.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Basis of Accounting*

The financial statements of the Plan are prepared under the accrual method of accounting.

*Valuation of Investments and Income Recognition*

The Plan's investments are stated 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 6 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 (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Administrative Expenses*

The Company pays certain expenses of the Plan. Any expenses not paid by the Company are paid by the Plan.

*Payment of Benefits*

Benefits are recorded when paid.

*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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

## NOTE 3 – TAX STATUS

The Plan adopted a plan format which received its latest determination letter on March 31, 2008. In that letter, the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. It is the opinion of the Plan Administrator that the Plan is currently designed and continues to operate in compliance with the Sections of the Internal Revenue Code applicable to qualified Section 401(k) plans.

The Plan files an annual information return in the U.S. federal jurisdiction. The informational return of the Plan is subject to examination by federal agencies, generally for three to six years after the statutory due date of the return.

## NOTE 4 –RISKS AND UNCERTANTIES

The Plan invests in various investment securities that are exposed to certain risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain instrument 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 statements of net assets available for benefits.

## NOTE 5 – INVESTMENTS

The Plan's Custodian, John Hancock Life Insurance Company, has certified to the Plan's management that the investment assets and investment transactions reported by it are complete and accurate as of and for the years ended December 31, 2009 and 2008.

## NOTE 5 – INVESTMENTS (CONTINUED)

The investment performance of the underlying investments is reflected in the change in unit value of each Pooled Separate Investment Account. The values of the Pooled Separate Investment Accounts are the net asset values on the dates of valuation using a commercial quotation service. Net investment income includes reinvested dividend and interest income, realized gains and losses, and unrealized gains and losses and is reported in the statements of changes in net assets available for benefits.

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

| | 2009 Fair Value | | 2008 Fair Value |
|---|---|---|---|
| Pooled Separate Investment Accounts: | | | |
| Lifecycle Retirement | $ - | | $ 43,887 |
| Lifecycle 2010 | 90,292 | | 44,856 |
| Lifecycle 2015 | 67,360 | | 75,253 |
| Lifecycle 2020 | 68,999 | | 94,170 |
| Lifecycle 2025 | 79,746 | | 54,703 |
| Lifecycle 2030 | 83,611 | | 55,620 |
| Lifecycle 2035 | 1,530 | | 12,799 |
| Lifecycle 2040 | 19,328 | | 13,906 |
| Lifecycle 2045 | 77,105 | | 72,335 |
| Lifestyle Conservative | 427,472 | * | 349,204 |
| Lifestyle Moderate | 428,476 | * | 331,662 |
| Lifestyle Balanced | 1,384,996 | * | 1,009,182 |
| Lifestyle Growth | 674,053 | * | 496,749 |
| Lifestyle Aggressive | 440,541 | * | 274,092 |
| Short-Term Federal | 66,889 | | 27,201 |
| PIMCO Real Return | 16,211 | | 12,852 |
| PIMCO Total Return | 125,074 | | 36,390 |
| PIMCO Global Bond | 6,249 | | 4,494 |
| T. Rowe Price Spectrum Inc. | 4,218 | | 2,844 |
| John Hancock Strategic Inc. | 3,492 | | 13,889 |
| LM Partners Global High Yield | 4,064 | | 2,407 |
| UBS Global Allocation | - | | 250 |
| PIMCO All Asset | 460 | | 514 |
| American Balanced Fund | 11,661 | | 8,752 |
| Subtotal | 4,081,827 | | 3,038,011 |

## NOTE 5 – INVESTMENTS (CONTINUED)

| | 2009 Fair Value | 2008 Fair Value |
|---|---|---|
| Subtotal from previous page | $ 4,081,827 | $ 3,038,011 |
| Washington Mutual Investors | 89,535 | 61,799 |
| T. Rowe Price Equity Inc. | 35,411 | 23,493 |
| Investment Company of America | 47,894 | 37,029 |
| BlackRock Global Allocation | 337 | - |
| UBS US Large Cap Equity | - | 10,101 |
| Davis New York Venture | 31,472 | 19,667 |
| Mutual Beacon | 80,324 | 53,503 |
| Mutual Global Discovery | 14,981 | 11,659 |
| RiverSource Mid Cap Value | 19,928 | 11,855 |
| MFS Utilities | 54,068 | 42,217 |
| Domini Social Equity | 2,504 | 1,646 |
| BlackRock Large Value | 13,146 | 9,754 |
| Legg Mason Value | - | 2,088 |
| T. Rowe Price Blue Chip | - | 9,363 |
| Columbia Value & Restructuring | 7,492 | 3,318 |
| The Growth Fund of America | 77,025 | 65,021 |
| Templeton World | 72,185 | 45,418 |
| Dreyfus Structure Mid Cap | 15,648 | - |
| Lifestyle Conservative 280 (VS) | - | 8,744 |
| Oppenheimer Global | 19,820 | 12,047 |
| EuroPacific Growth Fund | 94,913 | 38,132 |
| T. Rowe Price Health Science | 9,520 | 11,131 |
| Legg Partners Agg Growth | 1,374 | 916 |
| Legg Mason Growth | - | 2,862 |
| Franklin Small-Mid Growth | 689 | 442 |
| AIM Small Cap Growth | 494 | 193 |
| Bridgeway Ultra-Small Co. | 84 | 309 |
| American Century Vista | 3,103 | 9,768 |
| Columbia Marisco International Opps. | - | 264 |
| Davis Financial | 145 | 100 |
| Small Cap Growth Index | 32 | - |
| DFA U.S. Small Cap Fund | 684 | 462 |
| Small Cap Value Index | 14,328 | 11,601 |
| DFA International Value | 29,851 | 17,928 |
| T. Rowe Price Science and Tech | 12,695 | 6,510 |
| Energy | 135,004 | 113,792 |
| Subtotal | 4,966,513 | 3,681,143 |

## NOTE 5 – INVESTMENTS (CONTINUED)

| | 2009 Fair Value | 2008 Fair Value | |
|---|---|---|---|
| Subtotal from previous page | $ 4,966,513 | $ 3,681,143 | |
| Royce Opportunity | 13,132 | 6,655 | |
| John Hancock International Growth | 460 | 381 | |
| DFA Emerging Markets Value | 103,853 | 48,289 | |
| Money Market Fund | 248,648 | 214,101 | * |
| Total Bond Market Fund | 287 | 667 | |
| 500 Index Fund | 55,084 | 46,023 | |
| Optimized Value Fund | 23,774 | 17,163 | |
| Large Cap Fund | 11,986 | - | |
| All Cap Value Fund | 14,532 | 10,456 | |
| Capital Appreciation Fund | 3,339 | - | |
| Total Stock Market Index Fund | 37,355 | - | |
| Blue Chip Growth Fund | 9,921 | - | |
| Mid Value Fund | 3,067 | 1,977 | |
| Optimized All Cap Fund | 983 | 754 | |
| Small Cap Opportunities Fund | 187 | 141 | |
| Small Cap Value Fund | 1,676 | 1,173 | |
| All Cap Growth Fund | 89 | - | |
| Small Cap Growth Fund | 7,537 | 23 | |
| International Equity Index Fund | 4,279 | 3,022 | |
| Mid Cap Stock Fund | 1,158 | | |
| International Value Fund | 1,671 | 2,437 | |
| Science and Technology Fund | 13,770 | - | |
| International Opps Fund | 412 | - | |
| International Small Cap Fund | 480 | 158 | |
| Total Stock Market Index Fund | - | 26,034 | |
| Allianz RCM Tech Fund | - | 8,367 | |
| All Cap Growth Fund | - | 74 | |
| Mid Cap Stock Fund | - | 2,504 | |
| Small Cap Growth Fund | - | 3,718 | |
| | 5,524,193 | 4,075,260 | |
| Guaranteed Interest Accounts | 210,323 | 119,195 | |
| | $ 5,734,516 | $ 4,194,455 | |

All funds are those of John Hancock Life Insurance Company unless otherwise noted.

* Indicates investments that represent 5% or more of net assets available for benefits.

## NOTE 5 – INVESTMENTS (CONTINUED)

During the years ended 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

| | 2009 | 2008 |
|---|---|---|
| Guaranteed interest accounts | $ 5,193 | $ 3,268 |
| Pooled separate accounts | 1,248,758 | (1,682,695) |
| | $ 1,253,951 | $(1,679,427) |

## NOTE 6 –FAIR VALUE MEASUREMENTS

On January 1, 2008, the Plan adopted Financial Accounting Standards Board ("FASB"), "Fair Value Measurements" ("FASB ASC 820"), which defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles ("GAAP"), and expands disclosures about fair value measurements:

Level 1 Valuations based on unadjusted quoted prices available for identical assets in active markets that the Plan has the ability to access.

Level 2 Valuations based on quoted prices in markets which are not active, or on inputs other than quoted prices that are observable either directly or indirectly, or derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Valuations based on inputs that are unobservable.

The adoption of FASB ASC 820 did not have any impact on the Plan's statement of net assets available for benefits or the changes therein.

The asset'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 should maximize the use of observable inputs and minimize the use of unobservable inputs. The inputs or methodology used for valuing securities are not necessarily an indication of the risks associated with investing in those securities.

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.

*Pooled separate accounts:* Valued at the quoted market prices based on the net asset value of shares held by the Plan at year end.

*Guaranteed interest accounts*: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (see note 9).

## NOTE 6 –FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future 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 sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

| | Level 2 | Level 3 | Total |
|---|---|---|---|
| Pooled separate accounts | $5,524,193 | | $5,524,193 |
| Guaranteed interest accounts | | $ 210,323 | 210,323 |
| Totals | $5,524,193 | $ 210,323 | $5,734,516 |

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

| | Level 2 | Level 3 | Total |
|---|---|---|---|
| Pooled separate accounts | $4,075,260 | | $4,075,260 |
| Guaranteed interest accounts | | $ 119,195 | 119,195 |
| Totals | $4,075,260 | $ 119,195 | $4,194,455 |

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

| | Guaranteed Interest Accounts | |
|---|---|---|
| | 2009 | 2008 |
| Balance, beginning of year | $ 119,195 | $ 54,415 |
| Purchases, sales, issuances and settlements (net) | 91,128 | 64,780 |
| Balance, end of year | $ 210,323 | $ 119,195 |

The carrying amount of contributions receivable and excess contributions approximate fair value because of the short-term maturity of these items.

## NOTE 7 – INFORMATION PROVIDED BY THE CUSTODIAN

John Hancock Life Insurance Company (the "Custodian") has certified the completeness and accuracy of certain information which management used in preparing the financial statements, supplemental schedule, and accompanying notes. Accordingly, this information was not audited. The following is a summary of information furnished by the Custodians:

- Investments as reported in the statements of net assets available for benefits at December 31, 2009 and 2008.
- Investment income as reported in the statements of changes in net assets available for benefits for the years ended December 31, 2009 and 2008.
- Investments as reported in the supplemental schedule of assets held for investment purposes at end of Year as of December 31, 2009.

## NOTE 8 – PARTY-IN-INTEREST INFORMATION

Certain Plan investments are units of pooled separate accounts managed by John Hancock Life Insurance Company. John Hancock Life Insurance Company is the Custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid to John Hancock Life Insurance Company, by the Plan, for contract administration was $31,843 and $30,890 for the years ended December 31, 2009 and 2008, respectively.

## NOTE 9 – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a benefit-responsive investment contract with John Hancock Life Insurance Company (USA) ("JH"). JH maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participants' withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by JH. Contract value represents contributions made under the contract, plus earnings, less participants' withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by JH, represents contributions made under the contract, plus earnings, less participants' withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

## NOTE 9 – INVESTMENT CONTRACT WITH INSURANCE COMPANY (CONTINUED)

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2009 and 2008 was $210,323 and $119,195, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3 percent. Such interest rates are reviewed on a monthly basis for adjustment.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

## NOTE 10 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2010, the date on which the financial statements were available to be issued.

# SUPPLEMENTAL INFORMATION

**ALTON STEEL, INC.**
**401(k) RETIREMENT SAVINGS PLAN**

**EIN # 37-1414820 PLAN # 001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

**DECEMBER 31, 2009**

| (a) | (b) | (c) | (d) | (e) |
|---|---|---|---|---|
| | Identity of Issue | Description of Investment | Cost | Current Value |
| * | John Hancock Life Insurance Company | Pooled Separate Investment Accounts | | |
| | | 8,935.584804 units Lifecycle 2010 | ** | $ 90,292 |
| | | 6,808.505919 units Lifecycle 2015 | ** | 67,360 |
| | | 7,102.326618 units Lifecycle 2020 | ** | 68,999 |
| | | 8,447.809978 units Lifecycle 2025 | ** | 79,746 |
| | | 8,999.256472 units Lifecycle 2030 | ** | 83,611 |
| | | 163.804032 units Lifecycle 2035 | ** | 1,530 |
| | | 2,070.523711 units Lifecycle 2040 | ** | 19,328 |
| | | 8,269.021803 units Lifecycle 2045 | ** | 77,105 |
| | | 2,360.758616 units Lifestyle Conservative | ** | 427,472 |
| | | 2,666.803330 units Lifestyle Moderate | ** | 428,476 |
| | | 6,851.245512 units Lifestyle Balanced | ** | 1,384,996 |
| | | 2,403.132495 units Lifestyle Growth | ** | 674,053 |
| | | 1,538.354099 units Lifestyle Aggressive | ** | 440,541 |
| | | 3,363.438307 units Short-Term Federal | ** | 66,889 |
| | | 1,000.018694 units PIMCO Real Return | ** | 16,211 |
| | | 6,202.635446 units PIMCO Total Return | ** | 125,074 |
| | | 416.829025 units PIMCO Global Bond | ** | 6,249 |
| | | 144.131822 units T. Rowe Price Spectrum Inc. | ** | 4,218 |
| | | 362.041032 units John Hancock Strategic Inc. | ** | 3,492 |
| | | 143.498010 units LM Partners Global High Yield | ** | 4,064 |
| | | Subtotal | - | 4,069,706 |

See independent auditor's report.

**ALTON STEEL, INC.**
**401(k) RETIREMENT SAVINGS PLAN**

**EIN # 37-1414820 PLAN # 001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

**DECEMBER 31, 2009**

| (a) | (b) | (c) | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue | Description of Investment | | | Cost | Current Value |
| * | John Hancock Life Insurance Company | Subtotal from previous page | | | | $ 4,069,706 |
| | | Pooled Separate Investment Accounts (continued) | | | | |
| | | 27.532989 | units | PIMCO All Asset | ** | 460 |
| | | 561.927591 | units | American Balanced Fund | ** | 11,661 |
| | | 2,804.359864 | units | Washington Mutual Investors | ** | 89,535 |
| | | 1,066.688234 | units | T. Rowe Price Equity Inc | ** | 35,411 |
| | | 1,391.182273 | units | Investment Company of America | ** | 47,894 |
| | | 17.677095 | units | BlackRock Global Allocation | ** | 337 |
| | | 1,217.898833 | units | Davis New York Venture | ** | 31,472 |
| | | 816.727263 | units | Mutual Beacon | ** | 80,324 |
| | | 239.764399 | units | Mutual Global Discovery | ** | 14,981 |
| | | 2,356.694834 | units | RiverSource Mid Cap Value | ** | 19,928 |
| | | 2,843.919101 | units | MFS Utilities | ** | 54,068 |
| | | 75.018995 | units | Domini Social Equity | ** | 2,504 |
| | | 800.355362 | units | BlackRock Large Value | ** | 13,146 |
| | | 158.438978 | units | Columbia Value & Restructuring | ** | 7,492 |
| | | 2,491.368240 | units | The Growth Fund of America | ** | 77,025 |
| | | 2,156.583740 | units | Templeton World | ** | 72,185 |
| | | 936.226112 | units | Dreyfus Structured Mid Cap | ** | 15,648 |
| | | Subtotal | | | | 4,643,777 |

See independent auditor's report.

**ALTON STEEL, INC.**
**401(k) RETIREMENT SAVINGS PLAN**

**EIN # 37-1414820 PLAN # 001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

**DECEMBER 31, 2009**

| (a) | (b) | (c) | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue | Description of Investment | | | Cost | Current Value |
| * | John Hancock Life Insurance Company | Subtotal from previous page | | | | $ 4,643,777 |
| | | Pooled Separate Investment Accounts (continued) | | | | |
| | | 541.375755 | units | Oppenheimer Global | ** | 19,820 |
| | | 1,838.317989 | units | EuroPacific Growth Fund | ** | 94,913 |
| | | 302.103588 | units | T. Rowe Price Health Science | ** | 9,520 |
| | | 34.280593 | units | Legg Partners Agg Growth | ** | 1,374 |
| | | 18.041629 | units | Franklin Small-Mid Growth | ** | 689 |
| | | 24.994237 | units | AIM Small Cap Growth | ** | 494 |
| | | 5.890450 | units | Bridgeway Ultra-Small Co. | ** | 84 |
| | | 100.807437 | units | American Century Vista | ** | 3,103 |
| | | 3.671754 | units | Davis Financial | ** | 145 |
| | | 1.892318 | units | Small Cap Growth Index | ** | 32 |
| | | 36.284337 | units | DFA U.S. Small Cap Fund | ** | 684 |
| | | 1,019.406277 | units | Small Cap Value Index | ** | 14,328 |
| | | 1,557.874416 | units | DFA International Value | ** | 29,851 |
| | | 331.638763 | units | T. Rowe Price Science and Tech | ** | 12,695 |
| | | 1,644.400578 | units | Energy | ** | 135,004 |
| | | 881.297699 | units | Royce Opportunity | ** | 13,132 |
| | | 22.029903 | units | John Hancock International Growth | ** | 460 |
| | | 2,528.212744 | units | DFA Emerging Markets Value | ** | 103,853 |
| | | 19,021.023863 | units | Money Market Fund | ** | 248,648 |
| | | 18.778468 | units | Total Bond Market Fund | ** | 287 |
| | | Subtotal | | | | 5,332,893 |

See independent auditor's report.

**ALTON STEEL, IN**
**401(k) RETIREMENT SAVINGS PLAN**

**EIN # 37-1414820 PLAN # 001**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

**DECEMBER 31, 2009**

| (a) | (b) | (c) | (d) | (e) |
|---|---|---|---|---|
| | Identity of Issue | Description of Investment | Cost | Current Value |
| * | John Hancock Life Insurance Company | Subtotal from previous page | | $ 5,332,893 |
| | | Pooled Separate Investment Accounts (continued) | | |
| | | 87.561940 units 500 Index Fund | ** | 55,084 |
| | | 300.971121 units Optimized Value Fund | ** | 23,774 |
| | | 935.816076 units Large Cap Fund | ** | 11,986 |
| | | 862.859445 units All Cap Value Fund | ** | 14,532 |
| | | 327.331422 units Capital Appreciation Fund | ** | 3,339 |
| | | 3,148.835805 units Total Stock Market Index Fund | ** | 37,355 |
| | | 456.084559 units Blue Chip Growth Fund | ** | 9,921 |
| | | 211.790126 units Mid Value Fund | ** | 3,067 |
| | | 58.014035 units Optimized All Cap Fund | ** | 983 |
| | | 10.101268 units Small Cap Opportunities Fund | ** | 187 |
| | | 72.184094 units Small Cap Value Fund | ** | 1,676 |
| | | 5.601659 units All Cap Growth Fund | ** | 89 |
| | | 689.977542 units Small Cap Growth Fund | ** | 7,537 |
| | | 287.176245 units International Equity Index Fund | ** | 4,279 |
| | | 70.035235 units Mid Cap Stock Fund | ** | 1,158 |
| | | 85.411690 units International Value Fund | ** | 1,671 |
| | | 847.253930 units Science and Technology Fund | ** | 13,770 |
| | | 26.279258 units International Opps Fund | ** | 412 |
| | | 18.383977 units International Small Cap Fund | ** | 480 |
| | | Guaranteed Interest Accounts | ** | 210,323 |
| | | Total | - | $ 5,734,516 |

* Party-in-interest
** Participant directed

See independent auditor's report.

## Schedule H, Line 4i
## Schedule of Assets (Held At End of Year)

Name of Plan:

► Alton Steel, Inc. 401(k) Plan

Employer Identification Number:► 37-1414820

For plan year (beginning/ending):► 01/01/2009 - 12/31/2009 Plan number:► 1

| (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 |
|---|---|---|---|---|
| | LC 2010 | MUTUAL FUND | | 90292 |
| | LC 2015 | MUTUAL FUND | | 67360 |
| | LC 2020 | MUTUAL FUND | | 68999 |
| | LC 2025 | MUTUAL FUND | | 79746 |
| | LC 2030 | MUTUAL FUND | | 83610 |
| | LC 2035 | MUTUAL FUND | | 1530 |
| | LC 2040 | MUTUAL FUND | | 19328 |
| | LC 2045 | MUTUAL FUND | | 77104 |
| | LS-CONSERV | MUTUAL FUND | | 427472 |
| | LS-MODERAT | MUTUAL FUND | | 428476 |
| | LS-BALANCE | MUTUAL FUND | | 1384996 |
| | LS-GROWTH | MUTUAL FUND | | 674053 |
| | LS-AGGRESS | MUTUAL FUND | | 440541 |
| | 3 YR COMP | MUTUAL FUND | | 87649 |
| | 5 YR COMP | MUTUAL FUND | | 62745 |
| | 10 YR COMP | MUTUAL FUND | | 59929 |
| | STRATEGIC | MUTUAL FUND | | 3492 |
| | SPECTRUM I | MUTUAL FUND | | 4217 |
| | HIGH YIELD | MUTUAL FUND | | 4064 |
| | REAL RTRN | MUTUAL FUND | | 16211 |
| | GLOBAL BD | MUTUAL FUND | | 6249 |
| | TOTAL RETN | MUTUAL FUND | | 125074 |
| | SHORT TERM | MUTUAL FUND | | 66889 |
| | ALL ASSET | MUTUAL FUND | | 460 |
| | AF AM BAL | MUTUAL FUND | | 11661 |
| | AF ICA | MUTUAL FUND | | 47894 |
| | BRGLBALL | MUTUAL FUND | | 337 |
| | AF WASHMUT | MUTUAL FUND | | 89535 |
| | BEACON | MUTUAL FUND | | 80324 |
| | TRP EQ INC | MUTUAL FUND | | 35411 |
| | NY VENTURE | MUTUAL FUND | | 31472 |
| | DISCOVERY | MUTUAL FUND | | 14981 |
| | AF GROWTH | MUTUAL FUND | | 77025 |
| | WORLD | MUTUAL FUND | | 72185 |
| | LG CAP VAL | MUTUAL FUND | | 13146 |
| | UTILITIES | MUTUAL FUND | | 54068 |
| | DOMINI SOC | MUTUAL FUND | | 2504 |
| | GLOBAL BD | MUTUAL FUND | | 19819 |
| | DR STRU MC | MUTUAL FUND | | 15648 |

| | | | | |
|---|---|---|---|---|
| | RIVMIDVAL | MUTUAL FUND | | 19927 |
| | VAL & REST | MUTUAL FUND | | 7492 |
| | EUROPAC | MUTUAL FUND | | 94913 |
| | HEALTH SCI | MUTUAL FUND | | 9520 |
| | LMP AGG GR | MUTUAL FUND | | 1374 |
| | SM-MD GRTH | MUTUAL FUND | | 688 |
| | SMALL GRTH | MUTUAL FUND | | 494 |
| | ULT SMALL | MUTUAL FUND | | 84 |
| | VISTA | MUTUAL FUND | | 3103 |
| | FINANCIAL | MUTUAL FUND | | 145 |
| | SMCP GR IN | MUTUAL FUND | | 32 |
| | US SMAL CAP | MUTUAL FUND | | 684 |
| | SMCP VA IN | MUTUAL FUND | | 14328 |
| | INTL VAL | MUTUAL FUND | | 29851 |
| | SCI TECH | MUTUAL FUND | | 12695 |
| | ENERGY | MUTUAL FUND | | 135004 |
| | OPPORTUNITY | MUTUAL FUND | | 13132 |
| | INTL GROW | MUTUAL FUND | | 460 |
| | EMERG MK | MUTUAL FUND | | 103852 |
| | MONEY | MUTUAL FUND | | 248648 |
| | TOT BMKT | MUTUAL FUND | | 286 |
| | INX 500 | MUTUAL FUND | | 55084 |
| | OPT VALUE | MUTUAL FUND | | 23773 |
| | VS LRG CAP | MUTUAL FUND | | 11986 |
| | VS ALLCPVL | MUTUAL FUND | | 14532 |
| | VS CAP APP | MUTUAL FUND | | 3338 |
| | IDX TOTAL | MUTUAL FUND | | 37355 |
| | VS BLUCP | MUTUAL FUND | | 9921 |
| | VS MIDVAL | MUTUAL FUND | | 3068 |
| | OPT ALL CP | MUTUAL FUND | | 983 |
| | SM OPPS | MUTUAL FUND | | 187 |
| | VS SML VAL | MUTUAL FUND | | 1678 |
| | VS ALL GR | MUTUAL FUND | | 89 |
| | VS SM GRTH | MUTUAL FUND | | 7537 |
| | IDX INTL | MUTUAL FUND | | 4280 |
| | VS MC ST | MUTUAL FUND | | 1158 |
| | VS IT VL | MUTUAL FUND | | 1672 |
| | VS SCTEC | MUTUAL FUND | | 13771 |
| | VS INTL OP | MUTUAL FUND | | 414 |
| | VS INTSM | MUTUAL FUND | | 482 |
| | | | | **5734516** |