

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan AMERICAN CULVERT & AFFILIATES EMPLOYEE PROFIT SHARING PLAN & TRUST	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 12/01/1975
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) THE AMERICAN CULVERT AND FABRICATING COMPANY 201 WHEELING AVENUE CAMBRIDGE, OH 43725	2b Employer Identification Number (EIN) 31-4357456 2c Sponsor's telephone number 740-432-6334 2d Business code (see instructions) 332900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	SHERRY ZARBAUGH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	SHERRY ZARBAUGH
	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") THE AMERICAN CULVERT AND FABRICATING COMPANY 201 WHEELING AVENUE CAMBRIDGE, OH 43725	3b Administrator's EIN 31-4357456 3c Administrator's telephone number 740-432-6334
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	169
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	133
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	39
d Subtotal. Add lines 6a , 6b , and 6c	6d	172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	144
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	5

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2H 2J 3D

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

<div>A Name of plan</div> <div>AMERICAN CULVERT & AFFILIATES EMPLOYEE PROFIT SHARING PLAN & TRUST</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>THE AMERICAN CULVERT AND FABRICATING COMPANY</div>	<div>D Employer Identification Number (EIN)</div> <div>31-4357456</div>

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 28 52 64 65		5678	Yes ☒ No ☐	Yes ☐ No ☒	2004	Yes ☐ No ☒

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

PENSION PLANS ASSOCIATES, INC.

760 LAKEVIEW PLAZA BLVD
SUITE 700
WORTHINGTON, OH 43085-6720

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14 64		80	Yes ☒ No ☐	Yes ☐ No ☒	635	Yes ☐ No ☒

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

RAYMOND JAMES & ASSOC INC.

P.O. BOX 14527
ST. PETERSBURG, FL 33733-4527

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		0	Yes ☒ No ☐	Yes ☐ No ☒	2541	Yes ☐ No ☒

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2009</div> This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan AMERICAN CULVERT & AFFILIATES EMPLOYEE PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE AMERICAN CULVERT AND FABRICATING COMPANY	D Employer Identification Number (EIN) 31-4357456	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	1246	1340
(3) Other.....	1b(3)		15857
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)	908685	989896
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	417537	744079
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1327468	1751172

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	6734	25568
k Total liabilities (add all amounts in lines 1g through 1j)	1k	6734	25568

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1320734	1725604
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	136049	
(C) Others (including rollovers)	2a(1)(C)	72452	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		208501

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)		
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(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)		191342
(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)		130438
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		530281

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	83336	
(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)		83336
f Corrective distributions (see instructions)	2f		25568
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	10077	
(4) Other	2i(4)	6430	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		16507
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		125411

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		404870
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GBQ PARTNERS LLC

(2) EIN: 20-2122306

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.).....	☒		1566
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.).....		☒	
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.)		☒	
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.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
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.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

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

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

A Name of plan <u>AMERICAN CULVERT & AFFILIATES EMPLOYEE PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE AMERICAN CULVERT AND FABRICATING COMPANY</u>	D Employer Identification Number (EIN) <u>31-4357456</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements
with Supplemental Information

American Culvert and Affiliates Employee Profit Sharing Plan and Trust

December 31, 2009 and 2008

TABLE OF CONTENTS

	Page
Independent Auditors' Report	3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6
Supplemental Information:	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	15
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	22



The Administrative Committee
American Culvert and Affiliates Employee Profit Sharing Plan and Trust
Cambridge, Ohio

Independent Auditors' Report

We have audited the accompanying statement of net assets available for benefits of the American Culvert and Affiliates Employee Profit Sharing Plan and Trust as of December 31, 2009, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2009, and the changes in net assets available for benefits for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the basic 2009 financial statements taken as a whole. The supplemental schedules of assets (held at end of year) and delinquent participant contributions are presented for the purpose of additional analysis and are not a required part of the basic 2009 financial statements, but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in our audit of the basic 2009 financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the basic 2009 financial statements taken as a whole.

We have compiled the accompanying statement of net assets available for benefits as of December 31, 2008, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

GBQ Partners LLC

Columbus, Ohio
October 15, 2010

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008

	<u>2009</u>	<u>2008 (Compiled)</u>
Assets		
Investments:		
Common stocks	\$ 507,513	\$ 354,671
Mutual funds	905,210	626,408
Corporate bonds	169,773	-
Government bonds	89,249	35,072
Preferred securities	8,145	-
Asset backed securities	27,399	123,427
Cash	26,686	179,910
Total investments	<u>1,733,975</u>	<u>1,319,488</u>
Employee contributions receivable	1,339	1,246
Other receivables	<u>15,857</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 1,751,171</u></u>	<u><u>\$ 1,320,734</u></u>

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

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2009

Additions to Net Assets Attributed to:

Investment income:	
Interest and dividends	\$ 34,568
Net appreciation in fair value of investments	287,213
Total investment income	<u>321,781</u>
Contributions:	
Employees'	136,049
Rollovers	72,452
Total contributions	<u>208,501</u>
Total additions	<u>530,282</u>

Deductions from Net Assets Attributed to:

Benefits paid to participants and beneficiaries	83,335
Administrative fees	16,510
Total deductions	<u>99,845</u>
Net increase	430,437

Net Assets Available for Benefits:

Beginning of year	<u>1,320,734</u>
End of year	<u>\$ 1,751,171</u>

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

Notes to Financial Statements

December 31, 2009 and 2008

Description of the Plan

The following description of the American Culvert and Affiliates Employee Profit Sharing Plan and Trust (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, effective December 1, 1975, is an employee profit sharing plan which also allows employee salary deferrals subject to section 401(k) of the Internal Revenue Code. The Plan covers all eligible employees of American Culvert and Fabricating Company, The Bridge Construction Company, The Ohio Bridge Corporation and C-Z Company, together "the Employer," who have completed one month of service for salary deferral provision and one year of service (1,000 hours) and attained the age of 21 for the profit sharing provision. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The assets of the Plan are held in trust by Nationwide Trust Company (the Trustee) and Raymond James Financial Incorporated (the Custodian).

Contributions

Each year, participants may contribute any percentage of compensation up to 15% provided that their salary deferral contributions do not exceed federal limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans.

At their discretion, the Employer may elect to make a profit sharing contribution which is not limited to current or accumulated net profits. There was not an Employer profit sharing contribution made in 2009.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Employer's contributions and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes to Financial Statements

December 31, 2009 and 2008

Description of the Plan (continued)Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Employer's profit sharing contributions, and related earnings thereon, is based on continuous years of service as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1 year	0%
1	10%
2	20%
3	30%
4	40%
5	60%
6	80%
7	100%

Payment of Benefits

Upon termination of service due to termination, death, retirement, age 59 ½ or disability, the participant may elect to receive their vested account balance either in a lump-sum amount or installments. Participants become 100% vested in their account balances upon retirement, death or disability as defined by the Plan.

Forfeited Accounts

At December 31, 2009 and 2008, forfeited non vested accounts totaled \$4,486 and \$3,683, respectively. These accounts are contributed to participant accounts on a pro-rata basis based on the allocation of employer profit sharing contributions. In 2009 forfeitures allocated were \$452.

Summary of Significant Accounting PoliciesBasis of Accounting

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

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 these estimates.

Notes to Financial Statements

December 31, 2009 and 2008

Summary of Significant Accounting Policies (continued)Investment Valuation 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.

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

See the "Fair Value Measurements" disclosure below for additional disclosures about the investments fair value.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses incurred in connection with the general administration and investment management of the Plan are paid by the Plan and recorded in the accompanying Statements of Changes in Net Assets Available for Benefits as administrative fees. All other expenses of maintaining the Plan are paid by the Employer.

Investments

The following is a summary of investments at December 31, 2009 and 2008. Investments that represent 5% or more of the Plan's net assets are separately stated.

	<u>2009</u>	<u>2008</u>
Common stocks	\$ 507,513	\$ 354,671
Mutual funds:		
Fidelity Adv Growth Opp Fund Class A	115,981	-
Lord Abbott Affiliated Fund A	111,413	75,639
PIMCO Total Return Fund Class A	98,767	74,840
Others	579,049	475,929
Corporate bonds	169,773	-
Government bonds	89,249	35,072
Preferred securities	8,145	-
Asset backed securities	27,399	123,427
Cash	<u>26,686</u>	<u>179,910</u>
	<u>\$ 1,733,975</u>	<u>\$ 1,319,488</u>

Notes to Financial Statements

December 31, 2009 and 2008

Investments (continued)

The Plan's investments (including investments bought, sold, as well as held during the year) appreciated in value as follows at December 31, 2009:

Common stocks	\$ 17,697
Mutual funds	203,492
Corporate bonds	17,327
Government bonds	15,719
Preferred securities	3,742
Asset backed securities	<u>29,236</u>
	<u>\$ 287,213</u>

Non-Participant Directed Investments

Information about the components of net assets and changes in net assets relating to non-participant directed investments is as of December 31 is as follows:

	<u>2009</u>	<u>2008</u>
<i>Net Assets:</i>		
Common stocks	\$ 507,513	\$ 354,671
Mutual funds	161,131	215,605
Corporate bonds	169,773	-
Government bonds	89,249	35,072
Asset backed securities	27,399	123,427
Preferred securities	8,145	-
Cash*	<u>26,686</u>	<u>179,910</u>
	<u>\$ 989,896</u>	<u>\$ 908,685</u>
	<u>2009</u>	
<i>Changes in Net Assets:</i>		
Dividends	\$ 34,568	
Net appreciation	157,412	
Benefits paid to participants	(77,766)	
Other	<u>(33,003)*</u>	
	<u>\$ 81,211</u>	

*Amount includes transfers and fees.

Notes to Financial Statements

December 31, 2009 and 2008

Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Notes to Financial Statements

December 31, 2009 and 2008

Fair Value Measurements (continued)

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.

Common Stocks, Corporate Bonds, Government Bond, Preferred Securities, and Asset Backed Securities:

Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds:

Nationwide: Valued at the daily unit value which is based on the daily net asset value (NAV) of the mutual fund, dividends declared, capital gains, and the prior day's unit value.

Raymond James: Valued at the daily NAV of shares held by the Plan at year-end.

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

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

Assets at Fair Value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$ 507,513	\$ -	\$ -	\$ 507,513
Mutual Funds	905,210	-	-	905,210
Corporate Bonds	169,773	-	-	169,773
Government Bond	89,249	-	-	89,249
Preferred Securities	8,145	-	-	8,145
Asset Backed Securities	27,399	-	-	27,399
Cash	<u>26,686</u>	<u>-</u>	<u>-</u>	<u>26,686</u>
Total Assets at Fair Value	<u>\$ 1,733,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,733,975</u>

Notes to Financial Statements

December 31, 2009 and 2008

Fair Value Measurements (continued)

Assets at Fair Value as of December 31, 2008:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$ 354,671	\$ -	\$ -	\$ 354,671
Mutual Funds	626,408	-	-	626,408
Corporate Bonds	-	-	-	-
Government Bond	35,072	-	-	35,072
Preferred Securities	-	-	-	-
Asset Backed Securities	123,427	-	-	123,427
Cash	<u>179,910</u>	<u>-</u>	<u>-</u>	<u>179,910</u>
Total Assets at Fair Value	<u>\$ 1,319,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,319,488</u>

Party-in-Interest Transactions

The Plan pays certain investment management and administration fees to the Trustee and Custodian of the Plan. Fees paid by the Plan to the Trustee and Custodian amounted to approximately \$10,000 for the year ended December 31, 2009. During 2009, Fred A. Dilley, CPA, provided audit services to the Plan, which qualified as party-in-interest. Fees paid by the Plan to Fred A. Dilley, CPA, were \$6,430.

Plan Termination

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

Tax Status

Effective December 1, 1989, the Plan adopted a Regional Prototype Profit Sharing Plan #001 which received a favorable opinion letter from the Internal Revenue Service on April 2, 1991. The opinion letter stated that the Plan and related trust were designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believed the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the 2009 statement of net assets available for benefits.

Notes to Financial Statements

December 31, 2009 and 2008

Prohibited Transactions

During 2009, the Company failed to remit to the Plan's trustee certain employee contributions totaling \$1,566 within the year prescribed by Department of Labor regulations. Delays in remitting contributions to the trustee were due to administrative errors, and the company has or will make contributions to the affected participants' accounts to compensate those participants for potential lost income due to the delays.

Reconciliation of Financial Statements to Form 5500

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

Net assets available for benefits per financial statements	\$ 1,751,171
Less adjustment for additional contributions not reported per 5500	<u>(25,567)</u>
Net assets available for benefits per Form 5500	<u>\$ 1,725,604</u>

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

Increase in net assets available for benefits per financial statements	\$ 430,437
Less adjustment for additional contributions not reported per 5500	<u>(25,567)</u>
Net assets available for benefits per Form 5500	<u>\$ 404,870</u>

Subsequent Events – Date of Management Evaluation

The Plan has evaluated subsequent events through October 15, 2010, the date the financial statements were available to be issued.

Subsequent to the year end, and effective January 1, 2010, the Plan document was amended to allow for the use of a new Third Party Administrator and Trustee of the Plan assets. Subsequent to the transfer of Plan assets to the new trustee, participants can direct all investments to a variety of mutual funds.

SUPPLEMENTAL INFORMATION

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value
	<i>Common Stocks:</i>			
	Microsoft Corp	365 Shares	\$ 7,467	\$ 11,125
	Apple Inc.	50 Shares	5,805	10,536
	International Business Machines	58 Shares	5,672	7,592
	Hewlett Packard	138 Shares	5,309	7,108
	Microsoft Corporation	232 Shares	4,807	7,071
	Procter and Gamble	115 Shares	6,071	6,972
	Google Inc.	11 Shares	4,403	6,820
	Corporate Office PPTYS	174 Shares	4,540	6,374
	3M Company	44 Shares	4,161	6,365
	Medtronic Incorporated	139 Shares	5,772	6,113
	Coca Cola Company	98 Shares	4,317	5,586
	Union Technologies	80 Shares	4,391	5,553
	United Technologies Corp	80 Shares	4,103	5,553
	International Business Machines	42 Shares	4,172	5,497
	Cisco Systems	229 Shares	4,276	5,482
	Darden Restaurants	156 Shares	5,621	5,471
	Phillip Morris Intl	112 Shares	4,220	5,397
	Amazon Inc.	38 Shares	2,802	5,112
	Adobe Systems	135 Shares	3,917	4,965
	Hudson City Bancorp	361 Shares	4,391	4,957
	McDonald Corp	79 Shares	4,499	4,933
	National Oil Well Varco	108 Shares	3,994	4,761
	Dominion Resources	122 Shares	4,037	4,748
	Free-Port McMoran	59 Shares	3,617	4,737
	Exxon Mobil	68 Shares	5,077	4,636
	Johnson and Johnson	69 Shares	3,808	4,444
	Tyco Electronic	177 Shares	4,261	4,345
	Mid American CMNTYS Inc.	90 Shares	3,396	4,345
	EMC Corp	247 Shares	3,397	4,330
	Highwoods PPTYS Inc.	129 Shares	3,093	4,302
	Abbott Labs	78 Shares	3,894	4,211
	PowerShares QQQ Trust	92 Shares	3,693	4,209
	DirectTV Com	126 Shares	3,230	4,202
	Johnson and Johnson	65 Shares	3,769	4,186
	Intel Corp	202 Shares	3,095	4,120
	Microchip Technology	141 Shares	3,755	4,096
	Cooper Industries PLC	96 Shares	3,595	4,093
	Occidental Pete Corp	50 Shares	2,985	4,068
	Canadian Nat Res. Ltd	56 Shares	2,351	4,029
	Yahoo Inc.	240 Shares	3,634	4,027
	Pepsico	66 Shares	3,363	4,012
	Bristol Myers Squibb	158 Shares	3,225	3,990
	Oneok Incorporated	89 Shares	2,455	3,967
	Abbott Labs	73 Shares	3,337	3,941
	Travelers Companies Inc.	77 Shares	3,343	3,842
	Intel Corporation	187 Shares	3,769	3,815
	Phillip Morris	78 Shares	3,204	3,759

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value
<i>Common Stocks continued:</i>				
	Mattel Incorporated	184 Shares	2,450	3,676
	Harris Corporation	77 Shares	3,425	3,661
	Union Pacific Corp	57 Shares	2,939	3,642
	Oracle Corp	144 Shares	2,668	3,532
	JP Morgan Chase	83 Shares	2,438	3,459
	Ebay Inc.	144 Shares	3,415	3,388
	Gilead Sciences	78 Shares	-	3,375
	St. Jude Medical Inc.	90 Shares	3,325	3,310
	Lowes Companies	139 Shares	-	3,251
	Visa Inc.	37 Shares	2,288	3,236
	Independent Bank Corp Mass	144 Shares	3,508	3,004
	Marathon Oil Corp	96 Shares	2,672	2,997
	Baxter Intl Inc.	50 Shares	2,574	2,934
	Potash Corp	27 Shares	2,486	2,930
	American Express Company	72 Shares	2,102	2,917
	3M Company	35 Shares	2,853	2,893
	Citrix Inc.	68 Shares	2,804	2,829
	Merck Company Incorp	77 Shares	2,654	2,813
	Time Warner Inc.	96 Shares	2,178	2,797
	Caterpillar Inc.	49 Shares	2,060	2,792
	Cummins Inc.	60 Shares	2,281	2,751
	Illinois Tool Wks Inc.	56 Shares	2,515	2,687
	Clorox Company	44 Shares	2,581	2,684
	Target Corp	55 Shares	2,717	2,660
	Accenture PLC	61 Shares	1,866	2,531
	Total SA Sponsored	39 Shares	2,072	2,497
	Wal Mart Stores	46 Shares	2,260	2,459
	Range Res Corp	49 Shares	2,095	2,442
	Danaher Corp	32 Shares	1,838	2,406
	Amgen Inc.	42 Shares	2,261	2,376
	Corning Inc.	123 Shares	2,294	2,375
	Joy Global Inc.	46 Shares	2,178	2,372
	Analog Devices Inc.	74 Shares	2,086	2,337
	Staples Inc.	95 Shares	1,858	2,336
	Allergan Inc.	37 Shares	2,137	2,331
	Parker Hannifin	43 Shares	2,331	2,317
	Johnson Controls	85 Shares	2,035	2,315
	Emerson Company	54 Shares	1,976	2,300
	Petroleo Brasileiro	48 Shares	1,563	2,285
	Coca Cola Co	40 Shares	1,772	2,280
	Raytheon Corp	44 Shares	2,271	2,266
	Southwestern Energy	47 Shares	2,334	2,265
	McDonalds Corp	36 Shares	2,021	2,247
	United Health Corp	73 Shares	2,326	2,225
	Vodafone Group	95 Shares	1,838	2,194
	Teve Pharmaceutical Inc.	39 Shares	1,929	2,192
	United Stated Parcel Ser, Inc.	38 Shares	1,878	2,180

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value
<i>Common Stocks continued:</i>				
	Best Buy Inc.	55 Shares	2,028	2,170
	Altria Group	109 Shares	1,806	2,140
	Glaxosmithkline	50 Shares	1,760	2,113
	HSBC Holdings	37 Shares	1,089	2,113
	ATT Corp	75 Shares	1,858	2,102
	Pfizer Inc.	115 Shares	1,627	2,091
	Praxair Inc.	26 Shares	1,763	2,088
	Nintendo Ltd	70 Shares	2,431	2,072
	Vinci S A ADR	145 Shares	1,370	2,053
	Royal Dutch	34 Shares	1,669	2,043
	Kraft Foods	75 Shares	1,865	2,038
	BP PLC	35 Shares	1,528	2,029
	Ani Sp A Sponsored	40 Shares	1,765	2,024
	Becton Dickinson And Co.	25 Shares	1,703	1,972
	Bristol Myers Squibb	78 Shares	1,705	1,969
	Sanofi Aventis	50 Shares	1,414	1,963
	Fosters Group Ltd	395 Shares	1,444	1,954
	Banco Bilbao	107 Shares	973	1,930
	Banco Santander	115 Shares	856	1,891
	TransCanada Corp	55 Shares	1,493	1,890
	Abbott Labs	35 Shares	1,625	1,889
	Sheseido Sponsored ADR	97 Shares	1,641	1,856
	Chevron Corp	24 Shares	1,731	1,847
	Southern Company	55 Shares	1,766	1,832
	Wynn Resorts	31 Shares	2,139	1,805
	Honeywell Intl	45 Shares	1,555	1,764
	Austrilian New Zeeand BKG	85 Shares	709	1,749
	Taiwan Semiconductor Mfg Ltd	150 Shares	1,287	1,716
	Emerson Electric	40 Shares	1,307	1,704
	Travelers Companies Inc.	34 Shares	1,421	1,695
	Johnson and Johnson	26 Shares	1,463	1,675
	Exelon Corp	33 Shares	1,721	1,613
	Kimberly Clark Corp	25 Shares	1,314	1,593
	Sara Lee Corp	130 Shares	1,177	1,583
	Gallagher Arthur J Co.	70 Shares	1,331	1,575
	Linear Technology Inc.	50 Shares	1,273	1,528
	Procter and Gamble	25 Shares	1,239	1,515
	Pitney Bowes	66 Shares	1,415	1,502
	DBS Group Holdings	34 Shares	743	1,492
	Munich Re Group	95 Shares	1,272	1,483
	Snap On Inc.	35 Shares	1,257	1,479
	Reed Elsevier	45 Shares	1,389	1,475
	Merck and Co.	40 Shares	113	1,461
	AGL Res Inc.	40 Shares	1,311	1,459
	Spectra Energy Corp	70 Shares	1,020	1,435

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	<i>Commons Stocks continued:</i>			
	Intel Corp	70 Shares	935	1,428
	Zurich Finl Services	65 Shares	1,118	1,424
	DuPont E I DE Nemours	42 Shares	1,011	1,414
	Bank Hawaii Corp	30 Shares	1,166	1,412
	Scottish and Southern Energy	75 Shares	1,215	1,406
	Sumitomo Mitsui Finl Group Inc.	490 Shares	1,175	1,392
	Telstra Corp	90 Shares	1,304	1,388
	Broadcom Corp	44 Shares	11,339	1,385
	Siemens ADR	15 Shares	851	1,375
	Consolidated Edison Co.	30 Shares	1,194	1,362
	General Electric	90 Shares	1,045	1,362
	Novartis AG	25 Shares	1,037	1,361
	Campbell Soup Co.	40 Shares	1,125	1,352
	KT Corp	80 Shares	1,196	1,345
	Mitsubishi Finl Group	272 Shares	1,359	1,338
	Reynolds American	25 Shares	979	1,324
	Nokia Corp	100 Shares	1,276	1,285
	Mizuho Finl Group	355 Shares	1,589	1,263
	E On AG Sponsored	30 Shares	938	1,252
	CRH PLC	45 Shares	1,122	1,229
	American Electric Power	35 Shares	918	1,218
	Air Products Chemicals Inc.	15 Shares	698	1,213
	Philip Morris	25 Shares	903	1,205
	Mead Johnson Nutrition Co.	27 Shares	1,159	1,180
	China Mobile Ltd	25 Shares	1,115	1,161
	Boston Properties	17 Shares	876	1,140
	Trend Micro Inc.	30 Shares	93	1,138
	HR Block Inc.	50 Shares	787	1,131
	Takeda Pharmaceutical	55 Shares	1,150	1,131
	NTT Docomo	80 Shares	1,084	1,118
	Compass Group	154 Shares	942	1,107
	Altria Group	55 Shares	937	1,080
	Home Depot Inc.	37 Shares	850	1,070
	Flowers Foods Inc.	45 Shares	1,042	1,069
	Rayonier Inc.	25 Shares	775	1,057
	Leggett Platt	50 Shares	648	1,020
	CLP Holdings Ltd	150 Shares	1,008	1,015
	British LD Co.	130 Shares	910	1,008
	Cullean Frost Bankers Inc.	20 Shares	982	1,000
	British American TOB	15 Shares	796	969
	Enerplus Red Fd	40 Shares	811	934
	Telefonica S A Sponsored	11 Shares	609	919
	Kinder Morgan Energy Partner Ltd	15 Shares	744	915
	Westfield Group	40 Shares	589	902
	NYSE Euronext	30 Shares	664	759
	Tele Norte Leste	30 Shares	347	643
	Lorillard Inc.	5 Shares	320	401
				507,513

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value
<i>Mutual Funds:</i>				
	Fidelity Adv Growth Opp Fund Class A	169,019 Units	**	115,981
	Lord Abbett Affiliated Fund A	83,276 Units	**	111,413
	PIMCO Total Return Fund Class A	61,192 Units	**	98,767
	Gartmore InvDes Mod SC	55,383 Units	**	65,489
	Lazard Intl Equity Sel Port OS	41,134 Units	**	62,009
	Lord Abbett MidCap Value A	35,024 Units	**	50,266
	Gartmore InvDes Cons SC	33,943 Units	**	42,714
	AIM fka Invesco Leisure Fund IC	31,618 Units	**	35,686
	PIMCO Low Duration Fund A	27,356 Units	**	33,915
	Gartmore InvDes Aggr SC	29,132 Units	**	31,306
	Franklin Sm Cap Growth Fund II A	20,213 Units	**	28,361
	MFS MidCap Growth Fund A	41,512 Units	**	26,846
	Vanguard Emerging Markets Etf	565 Shares	14,695	23,165
	Alliance Ber SmCap Val A	11,233 Units	**	22,086
	SPDR Barclays Capital High Yield Bond	499 Shares	15,761	19,366
	Vanguard Tax Managed Fund Europe Pacific	460 Shares	11,699	15,732
	PowerShares Emerging Mkts Sovereign Debt	398 Shares	8,886	10,220
	Nat S&P 500 Index Fund Class A	11,949 Units	**	9,729
	Gartmore Money Market Fund IC	8,611 Units	**	9,510
	Vanguard Intl Equity Index FTSE All World Ex USA Small Cap	103 Shares	6,546	8,417
	iShares TR Index SP MidCaap 400	116 Shares	6,119	8,340
	SPDR Series Trust Barclays Cap	203 Shares	6,996	7,671
	iShares TR High Yld Copr	86 Shares	7,547	7,554
	PowerShares DB Multi Sector Comm. Prec. Metal Fund	198 Shares	6,852	7,459
	iShares TR JPMORGAN USD	68 Shares	5,938	6,921
	PowerShares DB Commodity IDX	269 Shares	6,688	6,623
	PowerShares DB Multi Sector Commodity TR Base Metals	241 Shares	3,887	5,423
	iShares TR MSCI ACJPN IDX	71 Shares	3,225	3,955
	iShares Inc. MSCI CDA Index	147 Shares	3,634	3,871
	PowerShares ETF Intl Div Achievers Port	276 Shares	3,280	3,856
	Vanguard Scottsdale Funds Short Term Corp Bond Idx	50 Shares	3,796	3,767
	iShares Inc. MSCI Singapore	327 Shares	3,753	3,757
	iShares Inc. MSCI PAC J IDX	87 Shares	2,565	3,599
	SPDR Index Shs Duns DJ Wilshire Intl Real Estate	98 Shares	3,588	3,419
	PowerShares DB Multi Sector Commodity Agric FD Com Unit	114 Shares	3,035	3,014
	iShares TR Index SP LTN AM 40	58 Shares	1,705	2,772
	Vanguard European Etf	46 Shares	2,323	2,231
				905,210

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value
<i>Corporate Bonds:</i>				
	General Electric	3.00%, Due 12/9/2011	22,596	22,678
	JP Morgan Chase	3.125%, Due 12/1/2011	13,533	13,455
	CitiBank	1.25%, Due 9/22/2011	8,004	8,013
	Morgan Stanley	5.3%, Due 3/1/2013	5,208	5,378
	SBC Communications	5.10 %, Due 9/15/2014	5,371	5,378
	Pfizer Inc.	6.20%, Due 3/15/2019	4,212	4,446
	Cisco Systems	5.5%, Due 2/22/2016	4,250	4,392
	Amgen Inc.	5.7%, Due 2/1/2019	4,204	4,289
	Chesapeake Energy Corp	9.5% , Due 2/15/2015	4,030	4,283
	United Technologies	5.375%, Due 12/15/2017	4,203	4,262
	Procter and Gamble	4.60%, Due 1/15/2014	4,225	4,259
	BerkShire Hathaway	5.4%, due 5/15/2018	4,265	4,179
	Progress Energy	5.30%, Due 1/15/2019	4,189	4,176
	Oracle Corp	3.75%, Due 7/8/2014	4,008	4,127
	EchoStars DBS	7.125%, Due 2/1/2016	4,070	4,085
	Well Fargo Company	3.75%, Due 10/1/2014	4,013	3,988
	Blackrock Inc.	5.00% Due 12/10/2019	3,983	3,930
	Sempra Energy	9.8%, Due 2/15/2019	3,348	3,744
	Altria Group Inc.	8.5%, Due 11/10/213	3,279	3,466
	Verizon Inc.	7.375%, Due 9/1/2012	3,270	3,382
	Barrick Gold	6.95%, Due 4/1/2019	3,007	3,378
	Western Union Co.	6.5%, Due 2/26/2014	3,185	3,336
	ATT Corp	7.3%, Due 11/15/2011	3,245	3,303
	FreePort McMoran	8.25%, Due 4/1/2015	2,901	3,270
	General Dynamics	5.25%, Due 2/1/2014	3,171	3,263
	CME Group	5.40%, Due 8/1/2013	3,243	3,238
	Coca-Cola	5.35%, Due 11/15/2017	3,221	3,231
	HCA Inc.	9.25%, Due 11/15/2016	2,955	3,221
	Charles Schwab	4.95%, Due 6/1/2014	3,012	3,165
	Union Pacific	5.70%, Due 8/15/2018	2,966	3,143
	St. Jude Medical Inc.	3.75%, Due 7/15/2014	3,022	3,032
	JP Morgan Chase	3.70%, Due 1/20/2015	2,997	3,016
	Pepsico Inc.	7.90%, Due 11/1/2018	2,507	2,454
	Goldman Sachs	6.00%, Due 5/1/2014	2,031	2,188
	Direct TV Holdings	7.625%, Due 5/16/2016	1,980	2,185
	Devon Energy Corp	5.625%, Due 1/15/2014	2,046	2,160
	Virginia Electric	5.10%, Due 11/30/2012	2,025	2,159
	General Mills	5.65%, Due 2/15/2019	2,157	2,121
	Exelon Generation	5.20%, Due 10/1/2019	2,006	2,000
				<u>169,773</u>

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
 EIN: 31-4357456 Plan Number: 001

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

December 31, 2009

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	<i>Government Bonds:</i>			
	FNMA	5.00%, Due 4/15/2015	18,967	18,684
	US Treasury	4.00%, Due 8/15/2018	16,341	16,341
	US Treasury	4.25%, Due 11/15/2014	15,218	15,081
	US Treasury	4.5%, Due 2/15/2016	14,807	14,023
	US Treasury	4.125%, Due 8/31/2012	12,944	12,828
	US Treasury	1.75%, Due 1/31/2014	6,996	6,867
	US Treasury	4.75%, Due 8/15/2017	5,783	5,425
				<u>89,249</u>
	<i>Preferred Securities:</i>			
	JP Morgan Alerian MLP Index Etn	285 Shares	5,985	<u>8,145</u>
	<i>Asset Backed Securities:</i>			
	FHMLC	5.125%, Due 12/15/2013	8,153	8,190
	FNMA	6.00%, Due 6/25/2016	7,125	7,215
	FNMA	5.50%, Due 12/25/2020	6,985	7,074
	Wachovia	4.516%, Due 5/15/2044	4,946	4,920
				<u>27,399</u>
	Cash			<u>26,686</u>
				<u><u>\$ 1,733,975</u></u>

** Cost not applicable as these investments are participant directed.

See Independent Auditors' Report.

AMERICAN CULVERT AND AFFILIATES EMPLOYEE PROFIT SHARING PLAN AND TRUST
EIN: 31-4357456 Plan Number: 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2009

Total that Constitutes Non-Exempt Prohibited Transactions					
Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Fully Corrected Under VFCP and PTE 2002-51
\$ 1,566		\$ 1,566	\$ -	\$ 1,566	\$ -

See Independent Auditors' Report.

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2009</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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Part I Annual Report Identification Information For the calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;
B This return/report is:	☐ a multiple-employer plan; or ☐ a DFE (specify) _____ ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here ☐	
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II Basic Plan Information --- enter all requested information.											
1a Name of plan American Culvert & Affiliates Employee Profit Sharing Plan & Trust	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 12/01/1975</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-4357456</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number (740) 432-6334</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 332900</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 12/01/1975		2b Employer Identification Number (EIN) 31-4357456		2c Sponsor's telephone number (740) 432-6334		2d Business code (see instructions) 332900	
1b Three-digit plan number (PN) ▶	001										
1c Effective date of plan 12/01/1975											
2b Employer Identification Number (EIN) 31-4357456											
2c Sponsor's telephone number (740) 432-6334											
2d Business code (see instructions) 332900											
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) The American Culvert and Fabricating Company 201 Wheeling Avenue US Cambridge OH 43725											

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		8/2/10	Sherry Zarbaugh
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		8/2/10	Art Rogovin
	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

AUG 03 2010

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") Same		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	169
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	133
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	39
d Subtotal. Add lines 6a, 6b and 6c	6d	172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	144
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer 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 2H 2J 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Information)

**SCHEDULE C
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefit Guaranty Corporation

Pension Benefit Guaranty Corporation

Service Provider InformationThis 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****American Culvert & Affiliates Employee Profit Sharing Plan & Trust****B Three-digit**plan number (PN) ▶ **001****C Plan sponsor's name as shown on line 2a of Form 5500****The American Culvert and Fabricating Company****D Employer Identification Number (EIN)****31-4357456****Part I Service Provider Information (see instructions)**

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions) ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

Nationwide
One Nationwide Plaza

US Columbus OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 28 52 64 65		5,678	Yes ☒ No ☐	Yes ☐ No ☒	2,004	Yes ☐ No ☒

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

Pension Plans Associates, Inc.
760 Lakeview Plaza Blvd
Suite 700

US Worthington OH 43085-6720

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14 64		80	Yes ☒ No ☐	Yes ☐ No ☒	635	Yes ☐ No ☒

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

Raymond James & Assoc Inc.
P.O. Box 14527

US St. Petersburg FL 33733-4527

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		0	Yes ☒ No ☐	Yes ☐ No ☒	2,541	Yes ☐ No ☒

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

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e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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d Entity
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103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

**SCHEDULE H
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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).

OMB No. 1210-0110

2009**This Form is Open to Public Inspection.**► **File as an attachment to Form 5500.**

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

A Name of plan

American Culvert & Affiliates Employee Profit Sharing Plan & Trust

B Three-digit

plan number (PN) ► 001

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

The American Culvert and Fabricating Company

D Employer Identification Number (EIN)

31-4357456

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	1,246	1,340
(3) Other	1b(3)		15,857
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)	908,685	989,896
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	417,537	744,079
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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

Schedule H (Form 5500) 2009
v.092308

		(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	1,327,468 1,751,172
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	6,734 25,568
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	6,734 25,568
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1,320,734 1,725,604

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. MITAs, 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)	
	(B) Participants	2a(1)(B)	136,049
	(C) Others (including rollovers)	2a(1)(C)	72,452
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	208,501
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.	2b(5)(C)		
Add lines 2b(5)(A) and (B)			0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		191,342
(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)		130,438
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		530,281

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	83,336	
(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)		83,336
f Corrective distributions (see instructions)	2f		25,568
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	10,077	
(4) Other	2i(4)	6,430	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		16,507
j Total expenses. Add all expense amounts in column (b) and enter total	2j		125,411

Net Income and Reconciliation

k Net income (loss) (subtract line 2j from line 2d)	2k		404,870
l Transfers of assets			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☐ Yes ☒ No

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

(1) Name: **GBQ Partners LLC**

(2) EIN: **20-2122306**

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		1,566
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of 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		2,000,000
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 H, line 4i

Schedule of Assets (Held At End of Year)

For the plan year beginning 01/01/2009 and ending 12/31/2009

Name of plan

American Culvert & Affiliates Employee Profit Sharing Plan & Trust

Employer Identification Number

31-4357456

Three-digit
plan number ▶ 001

[illegible]

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

Pension Benefit Guaranty Corporation

Retirement Plan InformationThis schedule is required to be filed under sections 104 and 4065 of the
Employee Retirement 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

American Culvert & Affiliates Employee Profit Sharing Plan & Trust

B Three-digit
plan number
(PN) ►

001

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

The American Culvert and Fabricating Company

D Employer Identification Number (EIN)
31-4357456**Part I Distributions**

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

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

1

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

EIN(s): 31-4156830

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year

3

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? . . . ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 8.**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month ____ Day ____ Year ____

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

6 a Enter the minimum required contribution for this plan year

6a

b Enter the amount contributed by the employer to the plan for this plan year

6b

c Subtract the amount in line 6b from the amount in line 6a. Enter the result
(enter a minus sign to the left of a negative amount)

6c

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A**Part III Amendments****9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box ☐ Increase ☐ Decrease ☐ Both ☐ No**Part IV ESOPs** (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? . . . ☐ Yes ☐ No**11 a** Does the ESOP hold any preferred stock? ☐ Yes ☐ No**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____

c Dollar amount contributed by employer _____

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

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

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

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

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

a The current year

14a

b The plan year immediately preceding the current plan year

14b

c The second preceding plan year

14c

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

a The corresponding number for the plan year immediately preceding the current plan year

15a

b The corresponding number for the second preceding plan year

15b

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

a Enter the number of employers who withdrew during the preceding plan year

16a

b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16b

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

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

18 If any liabilities to participants or their beneficiaries under the plan as of 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): _____

