

<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>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan	1b	Three-digit plan number (PN) ▶ 001
	SOS METALS, INC. 401(K) PROFIT SHARING PLAN	1c	Effective date of plan 01/01/2000
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) SOS METALS, INC. 201 E. GARDENA BLVD GARDENA, CA 90248	2b	Employer Identification Number (EIN) 95-3417361
		2c	Sponsor's telephone number 310-217-8848
		2d	Business code (see instructions) 423930

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	PEER HASHMI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SOS METALS, INC. 201 E. GARDENA BLVD GARDENA, CA 90248	3b Administrator's EIN 95-3417361 3c Administrator's telephone number 310-217-8848
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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	257
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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	267
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	267
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	267
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	267
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 2F 2G 2J 2K 2T 3D 3F 3H

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

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

a Pension Schedules

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

b General Schedules

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

<div><div>SCHEDULE A</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>	<div>Insurance 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> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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>SOS METALS, INC. 401(K) PROFIT SHARING PLAN</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>SOS METALS, INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>95-3417361</div>	

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

<div>(a) Name of insurance carrier</div> <div>JOHN HANCOCK USA</div>
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	10079	0	01/01/2009	01/01/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b****c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**

▶

(6) Total additions **7c(6)** 0**d** Total of balance and additions (add **b** and **c(6)**). **7d** 0**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**

▶

(5) Total deductions **7e(5)** 0**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

<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</div> <div>Name of plan</div> <div>SOS METALS, INC. 401(K) PROFIT SHARING PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>SOS METALS, INC.</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>95-3417361</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
FID.INV.INST.OPS.CO.	
04-2647786	

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 60	RECORDKEEPER	9803	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ALL BERN GLB THMTC A - ALLIANCEBERN 13-3211780	0.25%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ALL BERN INTL VAL A - ALLIANCEBERNS 13-3211780	0.25%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ALLNZ NfJ SMCP VAL A - BOSTON FINAN 04-2526037	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
BLKRK EQUITY DIV A - PNC GLOBAL INV 04-2871943	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
BLKRK LATIN AMER A - PNC GLOBAL INV 04-2871943	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
COLUMBIA MDCAP VAL A - COLUMBIA MAN 04-2838628	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
DREYFUS S P 500 INDX - DREYFUS TRAN 13-5673135	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
PIMCO TOTAL RETURN R - BOSTON FINAN 04-2526037	0.25%	
(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:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan 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>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SOS METALS, INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SOS METALS, INC.		D Employer Identification Number (EIN) 95-3417361
Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE AGGRESSIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE BALANCED		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE CONSERVATIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE MODERATE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH AMERICAN CENTURY VISTA		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: JH OPPENHEIMER DEVELOPING MKT		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH AMERICAN FUNDS EUROPACIFIC**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH LG CAN VALUE**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH FRANKLIN SMALL MID GROWTH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH LEGG MASON GROWTH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH T ROWE PRICE SCI AND TECH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH AMERICAN FUNDS AM BALANCED**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH T ROWE PRICE EQITY INC**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH SMALL GROWTH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MUTUAL BEACON**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH DAVIS NEW YORK VENTURE**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH SALMON BROS HIGH FIELD**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH T ROWE PRICE SPECTRUM INC**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: MONEY MARKET FUND**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH LEGG PARTNERS AGG GROWTH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MUTUAL DISCOVERY**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH TEMPLETON WORLD**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH T ROWE PRICE BLUE CHIP**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH JENNISON GROWTH**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH OPT VALUE**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH OPT ALLCP**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH FRANKLIN BALANCE SHEET**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH DOMINI SOCIAL EQUITY**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH EXCELSIOR VALUE AND RESTRUCT**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH INTERNATIONAL VALUE FUND**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH VS ALL GR**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JH VS MC ST**
b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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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)
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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)
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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)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SOS METALS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SOS METALS, INC.	D Employer Identification Number (EIN) 95-3417361	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	181953	0
(2) Participant contributions	1b(2)	0	18336
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1176505	217818
(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)	50363	94809
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	1480613
(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	1408821	1811576

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1408821	1811576
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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)	20681	
(B) Participants	2a(1)(B)	255286	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		275967

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	981	
(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)	3597	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4578

(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)	32805	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		32805

(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)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		356559
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		669909

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	257347	
(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)		257347
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	9807	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		9807
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		267154

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		402755
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: JONES & MALHOTRA

(2) EIN: 95-4668647

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.).....	☒		125420
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?.....	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>SOS METALS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOS METALS, INC.</u>	D Employer Identification Number (EIN) <u>95-3417361</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</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
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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): _____

SOS Metals, Inc. 401(K) Profit Sharing Plan

Report on Financial Statements
(With Supplementary Information)

December 31, 2009 and 2008

SOS Metals, Inc. 401(K) Profit Sharing Plan

Financial Statements

December 31, 2009 and 2008

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Independent Auditors' Report

To the Plan Administrator of
SOS Metals, Inc. 401(K) Profit Sharing Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of SOS Metals, Inc. 401(K) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009, and the supplemental schedules of assets (held at end of year) as of December 31, 2009 (Schedule H, Part IV, Line 4i), and delinquent participant contributions for the year ended December 31, 2009 (Schedule H, Part IV, Line 4a). These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan (for the period January 1, 2009 through December 31, 2009 and as of December 31, 2009), and John Hancock Life Insurance Company, the prior custodian (as of December 31, 2008), except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2009 and 2008, and for the year ended December 31, 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2009 and 2008 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Jones & Malhotra

October 14, 2010
Los Angeles, California

SOS Metals, Inc. 401(K) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Investments, at fair value:		
Registered investment companies (Notes 2 and 5)	\$ 1,698,431	\$ -
Pooled separate accounts (Notes 2 and 5)	-	1,176,505
Participant loans (Notes 1 and 2)	<u>94,809</u>	<u>50,363</u>
Total investments	<u>1,793,240</u>	<u>1,226,868</u>
Receivables:		
Participant contributions receivable	18,336	-
Employer contributions receivable	<u>-</u>	<u>181,953</u>
Total receivables	<u>18,336</u>	<u>181,953</u>
Net assets available for benefits	<u><u>\$ 1,811,576</u></u>	<u><u>\$ 1,408,821</u></u>

See accompanying notes to the financial statements

SOS Metals, Inc. 401(K) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2009

Additions:

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of registered investment companies	356,559	
Interest and dividends from registered investment companies	33,786	
Interest on participant loans	<u>3,597</u>	\$ 393,942
Contributions from participants		255,286
Contributions from employer		<u>20,681</u>
Total additions		<u>669,909</u>

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	257,347	
Administration fees and miscellaneous	<u>9,807</u>	<u>267,154</u>
Net increase		402,755

Net assets available for benefits:

Beginning of year		<u>1,408,821</u>
End of year		<u>\$ 1,811,576</u>

See accompanying notes to the financial statements

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the SOS Metals, Inc. 401(K) Profit Sharing Plan (the "Plan") is provided for general information purposes only. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan, adopted as of January 1, 2000, is a defined contribution Plan covering substantially all employees of SOS Metals, Inc.; SOS Metals San Diego, LLC; SOS Metals Midwest, LLC; SOS Metals Island Recycling, LLC; Trans World Alloys, LP and SOS Waste Management, Inc. dba SOS Ecology (collectively called the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (the "ERISA").

Eligibility

Employees who have attained 21 years of age and have completed at least 3 months of service are eligible to participate in the Plan and receive Employer matching and profit sharing contributions. Employees can enter the Plan on the first day of the quarter month following satisfaction of eligibility requirements.

Contributions

Each year employees may contribute a certain percentage of their pre-tax annual compensation as defined in the Plan. The employee contribution is subject to an amount as provided annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are also eligible to make catch-up contributions. Employees may also contribute amounts representing distributions from other qualified benefit Plans. The Employer may match, at its discretion, a fixed amount or a set percentage of each eligible employee's contribution as determined by its board of directors. Additional amounts including a profit sharing contribution may also be contributed at the option of the Employer. For 2009 (through January 2009) and 2008, the Employer contributed a safe-harbor match in amounts equal to 100% of participant deferrals up to first 3% of compensation and 50% of the deferrals of the next 2% of compensation. Employer contributions for the years 2009 and 2008 aggregated \$20,681 and \$181,953, respectively. Employer matching contributions were discontinued effective February 1, 2009.

Participant Accounts

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

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions and Employer's safe-harbor contributions plus actual earnings thereon. Vesting in the Employer's discretionary contribution of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in annual increments of 20 percent, vesting at 20 percent in the second year of credited service, and up to 100 percent in the sixth year of credited service.

Payment of Benefits and Forfeited Accounts

A participant's Plan benefits will be distributed at retirement, death, disability, or upon termination of employment. Normal retirement age is 65 years. The Plan does not permit early retirement. The benefits will be paid to the participant or beneficiary in accordance with the provisions of the Plan. That portion of an employee's interest, which is not vested upon the employee's break in service, is forfeited. The non-vested forfeited balances will be reallocated as of the end of the Plan year to the participants in the same manner as Employer's contributions. At December 31, 2009 and 2008 the balance in the forfeited non-vested account was \$304 and \$1,432, respectively.

Participant Loans

Participants may borrow from their fund accounts up to 50 percent of their total vested balance, subject to a minimum of \$1,000 and a maximum amount of \$50,000. The loans are secured by the vested balance in the participant's account. The Plan provisions require a reasonable interest rate to be charged on the loans and principal and interest to be paid ratably through regular payroll deductions. At December 31, 2009 and 2008 the outstanding participant loan balances were \$94,809 and \$50,363, respectively. Interest rates on the loans range from 5% to 10.25% and the loans mature between January 2010 and August 2019.

Tax Status

The Plan is based on a volume submitter profit sharing 401(K) Plan document. The Internal Revenue Service has issued an opinion letter dated March 31, 2008 granting approval to the volume submitter plan document. Under this arrangement the Plan is not obligated to file for a separate determination letter. Although the Plan has been amended, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company who is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the trustee for investment management services aggregated \$9,807 for the year ended December 31, 2009.

Investment Options, Management and Administration

Effective January 1, 2009 the Plan changed its trustee to Fidelity Management Trust Company ("FMTC") and the record keeper of the Plan to Fidelity Retirement Services. Prior to January 1, 2009, John Hancock Life Insurance Company had been engaged as the custodian and record keeper of the Plan. On December 31, 2008 John Hancock Life Insurance Company liquidated all its holdings from its various funds and transferred the monies to Fidelity Management Trust Company. The assets of each fund within the Plan are invested under an arrangement with FMTC, the trustee. All expenses incurred in maintaining the Plan are paid by the Plan unless the Employer, at its discretion elects to pay all or part of the expenses. These expenses include fees of the Plan trustee, third-party administrators and accountants. Upon enrollment in the Plan, a participant may direct their contributions in the various investment choices, including mutual funds offered by FMTC. Participants should carefully read the prospectus before investing in the various funds offered under the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Contributions

Contributions from participants are recorded based on payroll withholdings during the year.

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 certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Participant loans are valued at cost which approximates fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note on fair value measurements below. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded when paid.

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.

Following is a description of the valuation methodologies used for assets measured at fair value:

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Registered investment companies (mutual funds): valued at registered net asset value of shares held by the Plan at December 31, 2009.

Pooled separate accounts (investments held by John Hancock Life Insurance Company, the prior custodian): valued on a per unit market value as determined by John Hancock, which reflects the fair value of the investments comprising separate pooled funds held by the Plan at December 31, 2008.

Participant loans: valued at cost, which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following table reflects the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Bond	\$ 80,214	\$ -	\$ -	\$ 80,214
Domestic equity	252,903	-	-	252,903
International/global equity	55,092	-	-	55,092
Lifecycle/target maturity date	1,075,397	-	-	1,075,397
Money market	217,819	-	-	217,819
Other	17,006	-	-	17,006
Total registered investment companies	1,698,431	-	-	1,698,431
Participant loans	-	-	94,809	94,809
Total assets at fair value	\$ 1,698,431	\$ -	\$ 94,809	\$ 1,793,240
Assets at Fair Value as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Fixed income fund*	\$ -	\$ 1,176,505	\$ -	\$ 1,176,505
Total pooled separate accounts	-	1,176,505	-	1,176,505
Participant loans	-	-	50,363	50,363
Total assets at fair value	\$ -	\$ -	\$ 50,363	\$ 1,226,868

assets held in pooled separate accounts at John Hancock, the prior custodian, were liquidated and transferred to a money

* market account immediately prior to being transferred to FMTC on January 1, 2009

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Level 3 Gains and Losses

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

	<u>Participant loans</u>
Balance at Beginning of Year	\$ 50,363
Unrealized Gains (Losses)	-
Purchases, Sales, Issuances, and Settlements (Net)	<u>44,446</u>
Balance at End of Year	<u>\$ 94,809</u>

There were no financial liabilities subject to these requirements as of December 31, 2009 and 2008. There have been no changes in the methodologies used at December 31, 2009 and 2008.

NOTE 3 - PLAN TERMINATION

Although it has not expressed its 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. In the event of Plan termination, participants will be 100 percent vested in their accounts.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 4 - INFORMATION CERTIFIED BY THE PLAN TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan trustee has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate.

	December 31	
	2009	2008
Investments, at fair value:		
Registered investment companies	\$ 1,698,431	\$ -
Pooled separate accounts	-	1,176,505
Participant loans	94,809	50,363
	<u>1,793,240</u>	<u>1,226,868</u>
Total	\$ 1,793,240	\$ 1,226,868

	Year Ended December 31, 2009	
Investment income:		
Net appreciation in fair value of investments	\$	356,559
Interest and dividends from registered investment companies		33,786
Interest on participant loans		3,597
		<u>393,942</u>

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 5 - SCHEDULE OF ASSETS HELD FOR INVESTMENTS

Investments that represent 5 percent or more of the Plan's net assets are as follows:

Description	December 31	
	2009	2008
Dreyfus S&P 500 Index Fund	\$ 184,597	\$ -
Fidelity Advisor Freedom 2015 Fund Class T	186,446	
Fidelity Advisor Freedom 2020 Fund Class T	158,813	
Fidelity Advisor Freedom 2025 Fund Class T	152,238	
Fidelity Advisor Freedom 2030 Fund Class T	244,036	-
Fidelity Advisor Freedom 2035 Fund Class T	150,866	-
Fidelity Cash Management Prime Fund	217,819	-
JH Money Market Fund	-	1,176,505

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$356,559 in 2009 as follows:

Registered investment companies	356,559
	<u>\$ 356,559</u>

NOTE 6 - RISKS AND UNCERTAINTIES

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

NOTE 7 - SUBSEQUENT EVENTS

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

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 8 – NON-EXEMPT TRANSACTIONS

During 2009 the Employer failed to remit participant salary deferrals and participant loan repayments aggregating \$115,201 and \$10,219, respectively to the Plan trustee in a timely manner, as defined by ERISA. These contributions are considered non-exempt party-in-interest transactions which may result in the imposition of a 15 percent excise tax on the amount of the transactions. The Employer intends to pay all fines imposed including the excise tax resulting from these late remittances. See attached supplemental schedule of delinquent participant contributions. The Employer used guidelines issued by the Internal Revenue Service to compensate participants for lost income resulting from delay in remitting the contributions. The lost income thus calculated aggregated \$379 and was deposited with the Plan trustee in October 2010. The Employer believes that these non-exempt transactions do not affect the tax status determination of the Plan.

SUPPLEMENTAL SCHEDULES

SOS Metals, Inc. 401(K) Profit Sharing Plan
Schedule of Assets (Held at End of Year)
Schedule H, Part IV, Line 4i
As of December 31, 2009
Employer ID number 95-3417361, Plan number 001

(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
*	Fidelity Management Trust Co.	Dreyfus S&P 500 Index Fund	\$	184,597
*	Fidelity Management Trust Co.	Blackrock Equity Dividend Fund Class A		102
*	Fidelity Management Trust Co.	Blackrock Latin Class America Fund Class A		6,994
*	Fidelity Management Trust Co.	Allianz NFJ Small-Cap Value Fund Class A		22
*	Fidelity Management Trust Co.	Alliance Bernstein Global Thematic Growth Fund Class A		6,401
*	Fidelity Management Trust Co.	Pimco Total Return Fund Class R		1,654
*	Fidelity Management Trust Co.	Alliance Bernstein International Value Fund Class A		375
*	Fidelity Management Trust Co.	Fidelity Cash Management Prime Fund		217,819
*	Fidelity Management Trust Co.	Fidelity Advisor Leveraged Company Stock Fund Class T		9,783
*	Fidelity Management Trust Co.	Fidelity Advisor High Income Advantage Fund Class T		15,564
*	Fidelity Management Trust Co.	Fidelity Advisor Small Cap Fund Class T		1,316
*	Fidelity Management Trust Co.	Fidelity Advisor Strategic Income Fund Class T		36,987
*	Fidelity Management Trust Co.	Fidelity Advisor Real Estate Fund Class T		17,006
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2010 Fund Class T		26,665
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2020 Fund Class T		158,813
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2030 Fund Class T		244,036
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2040 Fund Class T		47,683
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom Income Fund Class T		322
*	Fidelity Management Trust Co.	Fidelity Advisor New Insights Fund Class T		55,546
*	Fidelity Management Trust Co.	Fidelity Advisor Emerging Markets Fund Class T		22,619
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2005 Fund Class T		32,520
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2015 Fund Class T		186,446
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2025 Fund Class T		152,238
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2035 Fund Class T		150,866
*	Fidelity Management Trust Co.	Fidelity Advisor Mid Cap II Fund Class T		1,536
*	Fidelity Management Trust Co.	Fidelity Advisor International Discovery Fund Class T		18,704
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2045 Fund Class T		56,323
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2050 Fund Class T		19,484
*	Fidelity Management Trust Co.	Fidelity Advisor Government Income Fund Class T		26,009
(1)	Fidelity Management Trust Co.	Participant Loans		94,809
*		Participant Contributions Receivable		18,336
TOTAL			\$	<u>1,811,576</u>

* Party-in-interest (as defined in the ERISA regulations)

(1) Loan terms range from 1 to 5 years unless it is for the purchase of a primary residence.
The loans are secured by the vested balance in the Participant's account.
Interest on the loans are based on prevailing market rates.

** Cost omitted for participant directed investments

See report of independent public accountants and accompanying notes to the financial statements.

The above information regarding assets held by Fidelity, has been certified by Fidelity Management Trust Company, the Trustee, as complete and accurate.

SOS Metals, Inc. 401(K) Profit Sharing Plan
Schedule of Delinquent Participant Contributions
Schedule H, Part IV, Line 4a
For the year ended December 31, 2009
Employer ID number 95-3417361, Plan number 001

Total That Constitute Nonexempt Prohibited Transactions							
Participant Contributions Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted					
\$ 12,092.26	1/13/2009	2/18/2009		\$ -	\$ 12,092.26	\$ -	\$ -
11,358.84	1/27/2009	2/18/2009		-	11,358.84	-	-
13,483.20	2/10/2009	3/16/2009		-	13,483.20	-	-
12,593.91	2/24/2009	3/23/2009		-	12,593.91	-	-
11,362.14	3/10/2009	3/24/2009		-	11,362.14	-	-
8,988.59	6/16/2009	7/1/2009		-	8,988.59	-	-
8,891.85	7/28/2009	8/6/2009		-	8,891.85	-	-
9,007.44	8/11/2009	8/27/2009		-	9,007.44	-	-
9,087.21	10/6/2009	10/27/2009		-	9,087.21	-	-
9,158.36	12/15/2009	1/13/2010		-	9,158.36	-	-
9,177.65	12/29/2009	1/13/2010		-	9,177.65	-	-
\$ 115,201.45				\$ -	\$ 115,201.45	\$ -	\$ -

Total That Constitute Nonexempt Prohibited Transactions							
Participant Loan Repayments Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted					
\$ 955.04	1/13/2009	2/18/2009	X	\$ -	\$ 955.04	\$ -	\$ -
955.04	1/27/2009	2/18/2009	X	-	955.04	-	-
864.21	2/10/2009	3/16/2009	X	-	864.21	-	-
846.77	2/24/2009	3/23/2009	X	-	846.77	-	-
846.77	3/10/2009	3/24/2009	X	-	846.77	-	-
742.78	6/16/2009	7/1/2009	X	-	742.78	-	-
844.33	7/28/2009	8/6/2009	X	-	844.33	-	-
905.48	8/11/2009	8/27/2009	X	-	905.48	-	-
988.81	10/6/2009	10/27/2009	X	-	988.81	-	-
1,134.66	12/15/2009	1/13/2010	X	-	1,134.66	-	-
1,134.66	12/29/2009	1/13/2010	X	-	1,134.66	-	-
\$ 10,218.55				\$ -	\$ 10,218.55	\$ -	\$ -

See report of independent public accountants and accompanying notes to the financial statements.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Report on Financial Statements
(With Supplementary Information)

December 31, 2009 and 2008

SOS Metals, Inc. 401(K) Profit Sharing Plan

Financial Statements

December 31, 2009 and 2008

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Independent Auditors' Report

To the Plan Administrator of
SOS Metals, Inc. 401(K) Profit Sharing Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of SOS Metals, Inc. 401(K) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009, and the supplemental schedules of assets (held at end of year) as of December 31, 2009 (Schedule H, Part IV, Line 4i), and delinquent participant contributions for the year ended December 31, 2009 (Schedule H, Part IV, Line 4a). These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan (for the period January 1, 2009 through December 31, 2009 and as of December 31, 2009), and John Hancock Life Insurance Company, the prior custodian (as of December 31, 2008), except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2009 and 2008, and for the year ended December 31, 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2009 and 2008 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Jones & Malhotra

October 14, 2010
Los Angeles, California

SOS Metals, Inc. 401(K) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Investments, at fair value:		
Registered investment companies (Notes 2 and 5)	\$ 1,698,431	\$ -
Pooled separate accounts (Notes 2 and 5)	-	1,176,505
Participant loans (Notes 1 and 2)	<u>94,809</u>	<u>50,363</u>
Total investments	<u>1,793,240</u>	<u>1,226,868</u>
Receivables:		
Participant contributions receivable	18,336	-
Employer contributions receivable	<u>-</u>	<u>181,953</u>
Total receivables	<u>18,336</u>	<u>181,953</u>
Net assets available for benefits	<u><u>\$ 1,811,576</u></u>	<u><u>\$ 1,408,821</u></u>

See accompanying notes to the financial statements

SOS Metals, Inc. 401(K) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2009

Additions:

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of registered investment companies	356,559	
Interest and dividends from registered investment companies	33,786	
Interest on participant loans	<u>3,597</u>	\$ 393,942
Contributions from participants		255,286
Contributions from employer		<u>20,681</u>
Total additions		<u>669,909</u>

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	257,347	
Administration fees and miscellaneous	<u>9,807</u>	<u>267,154</u>
Net increase		402,755

Net assets available for benefits:

Beginning of year		<u>1,408,821</u>
End of year		<u>\$ 1,811,576</u>

See accompanying notes to the financial statements

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the SOS Metals, Inc. 401(K) Profit Sharing Plan (the "Plan") is provided for general information purposes only. The Plan agreement should be referred to for a more complete description of the Plan's provisions.

General

The Plan, adopted as of January 1, 2000, is a defined contribution Plan covering substantially all employees of SOS Metals, Inc.; SOS Metals San Diego, LLC; SOS Metals Midwest, LLC; SOS Metals Island Recycling, LLC; Trans World Alloys, LP and SOS Waste Management, Inc. dba SOS Ecology (collectively called the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (the "ERISA").

Eligibility

Employees who have attained 21 years of age and have completed at least 3 months of service are eligible to participate in the Plan and receive Employer matching and profit sharing contributions. Employees can enter the Plan on the first day of the quarter month following satisfaction of eligibility requirements.

Contributions

Each year employees may contribute a certain percentage of their pre-tax annual compensation as defined in the Plan. The employee contribution is subject to an amount as provided annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are also eligible to make catch-up contributions. Employees may also contribute amounts representing distributions from other qualified benefit Plans. The Employer may match, at its discretion, a fixed amount or a set percentage of each eligible employee's contribution as determined by its board of directors. Additional amounts including a profit sharing contribution may also be contributed at the option of the Employer. For 2009 (through January 2009) and 2008, the Employer contributed a safe-harbor match in amounts equal to 100% of participant deferrals up to first 3% of compensation and 50% of the deferrals of the next 2% of compensation. Employer contributions for the years 2009 and 2008 aggregated \$20,681 and \$181,953, respectively. Employer matching contributions were discontinued effective February 1, 2009.

Participant Accounts

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

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions and Employer's safe-harbor contributions plus actual earnings thereon. Vesting in the Employer's discretionary contribution of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in annual increments of 20 percent, vesting at 20 percent in the second year of credited service, and up to 100 percent in the sixth year of credited service.

Payment of Benefits and Forfeited Accounts

A participant's Plan benefits will be distributed at retirement, death, disability, or upon termination of employment. Normal retirement age is 65 years. The Plan does not permit early retirement. The benefits will be paid to the participant or beneficiary in accordance with the provisions of the Plan. That portion of an employee's interest, which is not vested upon the employee's break in service, is forfeited. The non-vested forfeited balances will be reallocated as of the end of the Plan year to the participants in the same manner as Employer's contributions. At December 31, 2009 and 2008 the balance in the forfeited non-vested account was \$304 and \$1,432, respectively.

Participant Loans

Participants may borrow from their fund accounts up to 50 percent of their total vested balance, subject to a minimum of \$1,000 and a maximum amount of \$50,000. The loans are secured by the vested balance in the participant's account. The Plan provisions require a reasonable interest rate to be charged on the loans and principal and interest to be paid ratably through regular payroll deductions. At December 31, 2009 and 2008 the outstanding participant loan balances were \$94,809 and \$50,363, respectively. Interest rates on the loans range from 5% to 10.25% and the loans mature between January 2010 and August 2019.

Tax Status

The Plan is based on a volume submitter profit sharing 401(K) Plan document. The Internal Revenue Service has issued an opinion letter dated March 31, 2008 granting approval to the volume submitter plan document. Under this arrangement the Plan is not obligated to file for a separate determination letter. Although the Plan has been amended, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company who is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to the trustee for investment management services aggregated \$9,807 for the year ended December 31, 2009.

Investment Options, Management and Administration

Effective January 1, 2009 the Plan changed its trustee to Fidelity Management Trust Company ("FMTC") and the record keeper of the Plan to Fidelity Retirement Services. Prior to January 1, 2009, John Hancock Life Insurance Company had been engaged as the custodian and record keeper of the Plan. On December 31, 2008 John Hancock Life Insurance Company liquidated all its holdings from its various funds and transferred the monies to Fidelity Management Trust Company. The assets of each fund within the Plan are invested under an arrangement with FMTC, the trustee. All expenses incurred in maintaining the Plan are paid by the Plan unless the Employer, at its discretion elects to pay all or part of the expenses. These expenses include fees of the Plan trustee, third-party administrators and accountants. Upon enrollment in the Plan, a participant may direct their contributions in the various investment choices, including mutual funds offered by FMTC. Participants should carefully read the prospectus before investing in the various funds offered under the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Contributions

Contributions from participants are recorded based on payroll withholdings during the year.

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 certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Participant loans are valued at cost which approximates fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note on fair value measurements below. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded when paid.

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.

Following is a description of the valuation methodologies used for assets measured at fair value:

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Registered investment companies (mutual funds): valued at registered net asset value of shares held by the Plan at December 31, 2009.

Pooled separate accounts (investments held by John Hancock Life Insurance Company, the prior custodian): valued on a per unit market value as determined by John Hancock, which reflects the fair value of the investments comprising separate pooled funds held by the Plan at December 31, 2008.

Participant loans: valued at cost, which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following table reflects the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Bond	\$ 80,214	\$ -	\$ -	\$ 80,214
Domestic equity	252,903	-	-	252,903
International/global equity	55,092	-	-	55,092
Lifecycle/target maturity date	1,075,397	-	-	1,075,397
Money market	217,819	-	-	217,819
Other	17,006	-	-	17,006
Total registered investment companies	1,698,431	-	-	1,698,431
Participant loans	-	-	94,809	94,809
Total assets at fair value	\$ 1,698,431	\$ -	\$ 94,809	\$ 1,793,240

Assets at Fair Value as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Fixed income fund*	\$ -	\$ 1,176,505	\$ -	\$ 1,176,505
Total pooled separate accounts	-	1,176,505	-	1,176,505
Participant loans	-	-	50,363	50,363
Total assets at fair value	\$ -	\$ -	\$ 50,363	\$ 1,226,868

assets held in pooled separate accounts at John Hancock, the prior custodian, were liquidated and transferred to a money

* market account immediately prior to being transferred to FMTC on January 1, 2009

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

Level 3 Gains and Losses

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

	<u>Participant loans</u>
Balance at Beginning of Year	\$ 50,363
Unrealized Gains (Losses)	-
Purchases, Sales, Issuances, and Settlements (Net)	<u>44,446</u>
Balance at End of Year	<u>\$ 94,809</u>

There were no financial liabilities subject to these requirements as of December 31, 2009 and 2008. There have been no changes in the methodologies used at December 31, 2009 and 2008.

NOTE 3 - PLAN TERMINATION

Although it has not expressed its 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. In the event of Plan termination, participants will be 100 percent vested in their accounts.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 4 - INFORMATION CERTIFIED BY THE PLAN TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan trustee has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate.

	December 31	
	2009	2008
Investments, at fair value:		
Registered investment companies	\$ 1,698,431	\$ -
Pooled separate accounts	-	1,176,505
Participant loans	94,809	50,363
	<u>1,793,240</u>	<u>1,226,868</u>
Total	\$ 1,793,240	\$ 1,226,868

	Year Ended December 31, 2009	
Investment income:		
Net appreciation in fair value of investments	\$	356,559
Interest and dividends from registered investment companies		33,786
Interest on participant loans		3,597
		<u>393,942</u>

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 5 - SCHEDULE OF ASSETS HELD FOR INVESTMENTS

Investments that represent 5 percent or more of the Plan's net assets are as follows:

Description	December 31	
	2009	2008
Dreyfus S&P 500 Index Fund	\$ 184,597	\$ -
Fidelity Advisor Freedom 2015 Fund Class T	186,446	
Fidelity Advisor Freedom 2020 Fund Class T	158,813	
Fidelity Advisor Freedom 2025 Fund Class T	152,238	
Fidelity Advisor Freedom 2030 Fund Class T	244,036	-
Fidelity Advisor Freedom 2035 Fund Class T	150,866	-
Fidelity Cash Management Prime Fund	217,819	-
JH Money Market Fund	-	1,176,505

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$356,559 in 2009 as follows:

Registered investment companies	356,559
	<u>\$ 356,559</u>

NOTE 6 - RISKS AND UNCERTAINTIES

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

NOTE 7 - SUBSEQUENT EVENTS

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

SOS Metals, Inc. 401(K) Profit Sharing Plan

Notes to the Financial Statements (continued)

December 31, 2009 and 2008

NOTE 8 – NON-EXEMPT TRANSACTIONS

During 2009 the Employer failed to remit participant salary deferrals and participant loan repayments aggregating \$115,201 and \$10,219, respectively to the Plan trustee in a timely manner, as defined by ERISA. These contributions are considered non-exempt party-in-interest transactions which may result in the imposition of a 15 percent excise tax on the amount of the transactions. The Employer intends to pay all fines imposed including the excise tax resulting from these late remittances. See attached supplemental schedule of delinquent participant contributions. The Employer used guidelines issued by the Internal Revenue Service to compensate participants for lost income resulting from delay in remitting the contributions. The lost income thus calculated aggregated \$379 and was deposited with the Plan trustee in October 2010. The Employer believes that these non-exempt transactions do not affect the tax status determination of the Plan.

SUPPLEMENTAL SCHEDULES

SOS Metals, Inc. 401(K) Profit Sharing Plan
Schedule of Assets (Held at End of Year)
Schedule H, Part IV, Line 4i
As of December 31, 2009
Employer ID number 95-3417361, Plan number 001

(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
*	Fidelity Management Trust Co.	Dreyfus S&P 500 Index Fund	\$	184,597
*	Fidelity Management Trust Co.	Blackrock Equity Dividend Fund Class A		102
*	Fidelity Management Trust Co.	Blackrock Latin Class America Fund Class A		6,994
*	Fidelity Management Trust Co.	Allianz NFJ Small-Cap Value Fund Class A		22
*	Fidelity Management Trust Co.	Alliance Bernstein Global Thematic Growth Fund Class A		6,401
*	Fidelity Management Trust Co.	Pimco Total Return Fund Class R		1,654
*	Fidelity Management Trust Co.	Alliance Bernstein International Value Fund Class A		375
*	Fidelity Management Trust Co.	Fidelity Cash Management Prime Fund		217,819
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*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2040 Fund Class T		47,683
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom Income Fund Class T		322
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*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2005 Fund Class T		32,520
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2015 Fund Class T		186,446
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2025 Fund Class T		152,238
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2035 Fund Class T		150,866
*	Fidelity Management Trust Co.	Fidelity Advisor Mid Cap II Fund Class T		1,536
*	Fidelity Management Trust Co.	Fidelity Advisor International Discovery Fund Class T		18,704
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2045 Fund Class T		56,323
*	Fidelity Management Trust Co.	Fidelity Advisor Freedom 2050 Fund Class T		19,484
*	Fidelity Management Trust Co.	Fidelity Advisor Government Income Fund Class T		26,009
(1)	Fidelity Management Trust Co.	Participant Loans		94,809
*		Participant Contributions Receivable		18,336
TOTAL			\$	<u>1,811,576</u>

* Party-in-interest (as defined in the ERISA regulations)

(1) Loan terms range from 1 to 5 years unless it is for the purchase of a primary residence.
The loans are secured by the vested balance in the Participant's account.
Interest on the loans are based on prevailing market rates.

** Cost omitted for participant directed investments

See report of independent public accountants and accompanying notes to the financial statements.

The above information regarding assets held by Fidelity, has been certified by Fidelity Management Trust Company, the Trustee, as complete and accurate.

SOS Metals, Inc. 401(K) Profit Sharing Plan
Schedule of Delinquent Participant Contributions
Schedule H, Part IV, Line 4a
For the year ended December 31, 2009
Employer ID number 95-3417361, Plan number 001

Total That Constitute Nonexempt Prohibited Transactions							
Participant Contributions Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted					
\$ 12,092.26	1/13/2009	2/18/2009		\$ -	\$ 12,092.26	\$ -	\$ -
11,358.84	1/27/2009	2/18/2009		-	11,358.84	-	-
13,483.20	2/10/2009	3/16/2009		-	13,483.20	-	-
12,593.91	2/24/2009	3/23/2009		-	12,593.91	-	-
11,362.14	3/10/2009	3/24/2009		-	11,362.14	-	-
8,988.59	6/16/2009	7/1/2009		-	8,988.59	-	-
8,891.85	7/28/2009	8/6/2009		-	8,891.85	-	-
9,007.44	8/11/2009	8/27/2009		-	9,007.44	-	-
9,087.21	10/6/2009	10/27/2009		-	9,087.21	-	-
9,158.36	12/15/2009	1/13/2010		-	9,158.36	-	-
9,177.65	12/29/2009	1/13/2010		-	9,177.65	-	-
\$ 115,201.45				\$ -	\$ 115,201.45	\$ -	\$ -

Total That Constitute Nonexempt Prohibited Transactions							
Participant Loan Repayments Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted					
\$ 955.04	1/13/2009	2/18/2009	X	\$ -	\$ 955.04	\$ -	\$ -
955.04	1/27/2009	2/18/2009	X	-	955.04	-	-
864.21	2/10/2009	3/16/2009	X	-	864.21	-	-
846.77	2/24/2009	3/23/2009	X	-	846.77	-	-
846.77	3/10/2009	3/24/2009	X	-	846.77	-	-
742.78	6/16/2009	7/1/2009	X	-	742.78	-	-
844.33	7/28/2009	8/6/2009	X	-	844.33	-	-
905.48	8/11/2009	8/27/2009	X	-	905.48	-	-
988.81	10/6/2009	10/27/2009	X	-	988.81	-	-
1,134.66	12/15/2009	1/13/2010	X	-	1,134.66	-	-
1,134.66	12/29/2009	1/13/2010	X	-	1,134.66	-	-
\$ 10,218.55				\$ -	\$ 10,218.55	\$ -	\$ -

See report of independent public accountants and accompanying notes to the financial statements.