

<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 02/11/2009	
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 ARNCO CORPORATION 401(K) RETIREMENT AND SAVINGS PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/1990
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ARNCO CORPORATION 860 GARDEN STREET ELYRIA, OH 44035-4826	2b Employer Identification Number (EIN) 34-1475964 2c Sponsor's telephone number 216-284-1117 2d Business code (see instructions) 326100

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.	10/21/2010	KEN KOVACS
	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") ARNCO CORPORATION 860 GARDEN STREET ELYRIA, OH 44035-4826	3b Administrator's EIN 34-1475964 3c Administrator's telephone number 216-284-1117
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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	215
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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	0
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

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 3E

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 02/11/2009		
A Name of plan ARNCO CORPORATION 401(K) RETIREMENT AND SAVINGS PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. ARNCO CORPORATION	D Employer Identification Number (EIN) 34-1475964	

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

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	416210	0	01/01/2009	02/11/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
	604

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
NRP FINANCIAL INC 209 NORTH MAIN ST
BRYAN, OH 43506-9920

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	604	REFERRAL/SERVICE FEE	3

(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	
5 Current value of plan's interest under this contract in separate accounts at year end	5	
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. Specify nature of costs ▶	6d	
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)	
d Total of balance and additions (add b and c(6)).	7d	
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)	
f Balance at the end of the current year (subtract e(5) from d)	7f	

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)	
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)	
(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)	
(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. ▶

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information <p style="text-align: center;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<small>OMB No. 1210-0110</small> <hr/> <p style="text-align: center; font-size: 1.2em;">2009</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 02/11/2009

A Name of plan <u>ARNCO CORPORATION 401(K) RETIREMENT AND SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ARNCO CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1475964</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL U.S. PROPERTY SEPACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL BOND AND MTG SEP ACC</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL DIVERS INTL SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-015</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCP S&P 500 IDX SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMALLCAP S&P 600 INDEX SA</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&P 400 INDEX SA</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-023</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL LIFETM 2010 SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-075</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: **PRINCIPAL LIFETM 2020 SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-076	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: **PRINCIPAL LIFETM 2030 SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-077	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: **PRINCIPAL LIFETM 2040 SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-078	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: **PRINCIPAL LIFETM 2050 SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-079	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: **PRIN LIFETM STR INC SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-080	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: **PRIN FIN GRP INC. STK SEP ACCT****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-086	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: **PRINCIPAL STABLE VALUE FUND****b** Name of sponsor of entity listed in (a): **UNION BOND & TRUST COMPANY**

c EIN-PN 93-6274328-001	d Entity code C	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
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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 **02/11/2009**

A Name of plan ARNCO CORPORATION 401(K) RETIREMENT AND SAVINGS PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ARNCO CORPORATION	D Employer Identification Number (EIN) 34-1475964

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)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	910021	0
(10) Value of interest in pooled separate accounts.....	1c(10)	2042516	0
(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)	248931	0
(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	3201468	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3201468	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	24508	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		24508

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		47293
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-136041
(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)		-10887
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-75127

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4848	
(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)		4848
f Corrective distributions (see instructions)	2f		11446
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)	1450	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1450
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17744

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-92871
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		3108597

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: **KPMG LLP**

(2) EIN: **13-5565207**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....	X		383
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		400000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
A-D TECHNOLOGIES	36-4165777	001

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 02/11/2009

A Name of plan <u>ARNCO CORPORATION 401(K) RETIREMENT AND SAVINGS PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARNCO CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1475964</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-0127290</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
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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

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):



ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Financial Statements
(Modified Cash Basis)

February 11, 2009 and December 31, 2008

(With Independent Auditors' Report Thereon)

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

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KPMG LLP
Suite 1000
401 Commerce Street
Nashville, TN 37219-2422

Independent Auditors' Report

The Plan Administrator
Arnco Corporation 401(k) Retirement and Savings Plan and Trust:

We were engaged to audit the accompanying statements of net assets available for benefits (modified cash basis) of Arnco Corporation 401(k) Retirement and Savings Plan and Trust (the Plan) as of February 11, 2009 and December 31, 2008, and the related statements of changes in net assets available for benefits for the period January 1, 2009 to February 11, 2009 and the year ended December 31, 2008. These financial statements 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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 3 and the amounts in note 4, which was certified by Principal Life Insurance Company and Principal Life Trust Company (the Trustees), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the Trustees as of February 11, 2009 and December 31, 2008 and for the period January 1, 2009 to February 11, 2009 and for the year ended December 31, 2008 that the information provided to the plan administrator by the Trustees is complete and accurate.

As described in note 2, the Plan prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

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

The Plan transferred all of its assets to the A-D Technologies 401(k) Retirement Savings Plan and was terminated on February 11, 2009.

KPMG LLP

October 14, 2010

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Statements of Net Assets Available for Benefits
(Modified Cash Basis)

	February 11, 2009	December 31, 2008
Assets:		
Investments, at fair value (notes 2, 3, and 4):		
Registered investment companies	\$ —	248,931
Pooled separate accounts	—	2,042,516
Common/collective funds	—	910,021
	<hr/>	<hr/>
Total investments, at fair value	—	3,201,468
Adjustments from fair value to contract value for fully benefit-responsive investment contracts (note 3)	<hr/> —	<hr/> 44,567
Net assets available for benefits	<hr/> \$ — <hr/>	<hr/> 3,246,035 <hr/>

See accompanying notes to financial statements.

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Statements of Changes in Net Assets Available for Benefits
(Modified Cash Basis)

	Period January 1, 2009 to February 11, 2009	Year ended December 31, 2008
Investment income (loss) (note 3):		
Net depreciation in fair value of investments	\$ (146,928)	(1,234,848)
Interest and dividends	2,726	38,454
Total investment loss	<u>(144,202)</u>	<u>(1,196,394)</u>
Contributions:		
Employees	—	311,773
Employer	—	81,094
Rollovers	24,508	—
Total contributions	<u>24,508</u>	<u>392,867</u>
	<u>(119,694)</u>	<u>(803,527)</u>
Deductions:		
Benefits paid to participants	16,294	517,504
Administrative expenses	1,450	21,705
Total deductions	<u>17,744</u>	<u>539,209</u>
Net decrease in net assets available before transfers to other plans	(137,438)	(1,342,736)
Transfers to other plans	<u>(3,108,597)</u>	<u>—</u>
Net decrease	(3,246,035)	(1,342,736)
Net assets available for benefits:		
Beginning of period	<u>3,246,035</u>	<u>4,588,771</u>
End of period	<u>\$ —</u>	<u>3,246,035</u>

See accompanying notes to financial statements.

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Notes to Financial Statements
(Modified Cash Basis)

February 11, 2009 and December 31, 2008

(1) Description of the Plan

The following description of Arnco Corporation 401(k) Retirement and Savings Plan and Trust (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan was a defined contribution (401(k) salary deferred) retirement plan established to provide savings benefits to eligible employees. Under the Plan, all employees of Arnco Corporation (the Company, Plan Sponsor, or employer) who have met eligibility requirements can participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

During 2007, the Company was merged with Dura-Line Corporation to form a new entity, A-D Technologies. Effective October 1, 2008, an adoption agreement for a new plan, A-D Technologies 401(k) Retirement Savings Plan, was signed and participants of the Plan began contributing to and participating in the new plan. Like the Plan, the new plan is also an adoption of a prototype 401(k) plan offered by Principal Financial Group. Operations and policies that differ from those of the Plan include vesting and employer contributions. As a result of the formation of the new plan, there were no employee or employer contributions to the Plan subsequent to October 7, 2008. Effective January 1, 2009, the Plan was merged into the A-D Technologies 401(k) Retirement Savings Plan. On February 11, 2009, all assets of the Plan were transferred to the A-D Technologies 401(k) Retirement Savings Plan and the Plan was terminated.

(b) Plan Administration

The Plan is administered by the Plan Committee (the Committee), which is appointed by the board of directors of the Company. The Committee is generally responsible for the selection of Plan investment options, except where such responsibility has been properly delegated. The Plan's trustees, Principal Life Insurance Company and Principal Trust Company (the Trustees), are responsible for the custody and management of the Plan's assets.

(c) Participation

No new participants were permitted after October 1, 2008. Prior to that date, an eligible employee could elect to participate in the Plan on the first day of January, April, July, or October, coinciding with or following attainment of the age of 19 and completion of at least six months of service during an eligibility computation period.

(d) Contributions

Until October 7, 2008, participating employees were permitted to contribute from 0% to 100% of eligible compensation on a pretax basis. As a result of the formation of the A-D Technologies 401(k) Retirement Savings Plan, there were no employee or employer contributions to the Plan subsequent to October 7, 2008. Elective pretax contributions could not exceed \$15,500 for the plan year ended

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Notes to Financial Statements
(Modified Cash Basis)

February 11, 2009 and December 31, 2008

December 31, 2008 in the aggregate, inclusive of deferrals contributed to the A-D Technologies 401(k) Retirement Savings Plan. During the plan year ended December 31, 2008, employees over the age of 50 were permitted to contribute an additional \$5,000. The employer match is discretionary as determined and approved by the board of directors of the Company. From January 1, 2008 to June 30, 2008, the Company matched 35% of the first 6% of pay employees contributed through salary deferral. From July 1, 2008 to September 30, 2008, the Company matched 50% of the first 6% of pay employees contributed through salary deferral. At the discretion of the board of directors of the Company, a profit sharing contribution may also be made at year-end. No profit sharing contributions were made during the period January 1, 2009 to February 11, 2009 or the year ended December 31, 2008.

Rollover contributions were permitted until the blackout date on February 1, 2009.

(e) Vesting

The participants' contributions are fully vested. The employer's contributions are fully vested upon the occurrence of certain events, or the vesting is based on years of continuous service in accordance with the following schedule:

<u>Years of participation</u>	<u>Vested percentage</u>
Less than 2 years	0%
2	25
3	50
4	75
5 or more	100

On February 11, 2009, all assets of the Plan were transferred to the A-D Technologies 401(k) Retirement Savings Plan and the Plan was terminated. Nonvested balances transferred to the A-D Technologies 401(k) Retirement Savings Plan will vest in accordance with the vesting provisions of the A-D Technologies 401(k) Retirement Savings Plan.

(f) Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the employer's contributions and the Plan's earnings (losses). The account is then charged with an allocation of administrative expenses, to the extent administrative expenses are paid for by the Plan. Allocations are based on participant earnings (losses) or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Forfeited balances of terminated participants' nonvested accounts are used to reduce employer contributions. During the year ended December 31, 2008, employer contributions were reduced by \$7,838 from forfeited nonvested accounts. As a result of the formation of the A-D Technologies 401(k) Retirement Savings Plan, there were no employee or employer contributions to the Plan subsequent to October 7, 2008, and as such, no forfeited nonvested accounts were utilized during the period January 1, 2009 to February 11, 2009.

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Notes to Financial Statements
(Modified Cash Basis)

February 11, 2009 and December 31, 2008

(g) *Payment of Benefits*

Benefits become payable upon the participant's death, disability, retirement, termination of service, or attainment of age 59½. On termination of service, a participant may elect to receive either an annuity or lump sum amount if his accrued benefit exceeds \$5,000. Accrued benefits that are greater than \$1,000 but do not exceed \$5,000 are distributed to the participant as a lump sum or rolled over into an Individual Retirement Account.

(h) *Investment Options*

Participants designate individual investment elections among the available alternatives. Such designation may be expressed as a percentage or a specified dollar amount.

Employer matching contributions are invested in the same proportion as the participants' contributions and are allocated to each participant's account.

(i) *Participant Loans*

New participant loans are not permitted by the Plan subsequent to May 1, 2003. No participant loans were outstanding at December 31, 2008.

(2) *Summary of Significant Accounting Policies*

(a) *Basis of Accounting*

The Plan prepares its financial statements on the modified cash basis of accounting, which recognizes transactions, except for changes in the fair value of investments, when cash is either received or disbursed. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present the net assets and changes therein in conformity with accounting principles generally accepted in the United States of America (GAAP).

(b) *Investments*

Investments are reported at fair value. Pooled separate accounts are reported by the Trustees at estimated fair value based on the estimated fair value of the underlying investments.

Common/collective funds contain investments in guaranteed investment contracts, which are stated at fair value. The Plan's interest in common/collective funds is valued based on information reported by the Plan's trustees using financial statements of the common/collective funds at year-end, prepared on a fair value basis. The statements of net assets available for plan benefits present the fair value of the common/collective funds as well as the related adjustment of the fully benefit-responsive investment contracts from fair value to contract value. Investments in registered investment companies are valued at quoted market prices, which represent the net asset value of units held by the Plan at year-end.

ARNCO CORPORATION
401(k) RETIREMENT AND SAVINGS PLAN AND TRUST

Notes to Financial Statements
(Modified Cash Basis)

February 11, 2009 and December 31, 2008

The net depreciation in fair value of investments consists of the realized gains and losses and the unrealized appreciation and depreciation on these investments. The cost basis of investment securities used in the determination of net depreciation in fair value of investments is determined through the use of the average cost method. Dividend and interest income is recorded when received.

(c) *Administrative Expenses*

Expenses of the Plan are paid using the Plan's assets unless paid by the Company. The Company may be reimbursed by the Plan for any plan expenses that the Company pays.

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

(d) *Use of Estimates*

The preparation of financial statements in conformity with the modified cash basis of accounting requires estimates and assumptions to be made that affect certain reported amounts of assets and liabilities, and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(e) *Reclassifications*

Certain reclassifications have been made to the 2008 financial statements to conform to 2009 presentation.

(3) Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator has obtained certifications from the Trustees that all of the information provided by the Trustees to the Plan is complete and accurate. Information included in the accompanying financial statements as to investments and investment income and loss is presented in reliance solely upon those certifications.

On February 11, 2009, all assets of the Plan were transferred to the A-D Technologies 401(k) Retirement Savings Plan and the Plan was terminated. Accordingly, there were no assets held by the Plan as of February 11, 2009.

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The following table presents the fair value of individual investments that exceed 5% of the Plan's net assets available for benefits at December 31, 2008:

Principle Stable Value Common/Collective Trust Fund	\$ 910,021
Bond and Mortgage Account	334,605
Diversified International Stock Account	284,436
Principal Mid Cap Stock Index Account	280,114
Large Cap Stock Index Account	273,383
Principal Lifetime 2020 Separate Account	265,185
Small Cap Stock Index	234,465
Principal Lifetime 2030 Separate Account	201,707

The net depreciation in fair value of investments for the period January 1, 2009 to February 11, 2009 and the year ended December 31, 2008 is comprised of the following:

	Period January 1, 2009 to February 11, 2009	Year ended December 31, 2008
Net appreciation depreciation in fair value of investments:		
Registered investment companies	\$ (10,887)	(120,423)
Pooled separate accounts	(136,041)	(1,114,425)
Total net depreciation	<u>\$ (146,928)</u>	<u>(1,234,848)</u>

(4) Fair Value Measurement

Financial Accounting Standards Board Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices in active markets for identical assets or liabilities

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or inputs that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities

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Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the asset or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private debt and equity instruments and alternative investments.

An asset or liability's classification within the fair value hierarchy is based on the lowest level of significant input to its valuation.

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial asset, including estimates of timing, amount of expected future cash flows and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair value may not be realized in the immediate settlement of the financial asset. In addition, the disclosed fair values do not reflect any premium or discount that could result from offering for sale at one time an entire holding of a particular financial asset. Expenses that would be incurred in an actual sale or settlement are not reflected in amounts disclosed.

On February 11, 2009, all assets of the Plan were transferred to the A-D Technologies 401(k) Retirement Savings Plan and the Plan was terminated. Accordingly, there were no assets held by the Plan as of February 11, 2009.

The following table presents the Plan's fair value hierarchy for those assets measured at fair value as of December 31, 2008. At December 31, 2008, Level 3 assets comprised approximately 1.6% of the Plan's total investment portfolio fair value.

	<u>Fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Registered investment companies	\$ 248,931	248,931	—	—
Pooled separate accounts	2,042,516	—	1,989,866	52,650
Common/collective funds	910,021	—	910,021	—
Total investments, at fair value	<u>\$ 3,201,468</u>	<u>248,931</u>	<u>2,899,887</u>	<u>52,650</u>

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The following table presents a reconciliation of Level 3 assets measured at fair value for the period January 1, 2008 to February 11, 2009.

	<u>Level 3 assets</u>
Beginning balance as of January 1, 2008	\$ 26,527
Loss	(8,368)
Purchases, net of settlements	34,491
Ending balance as of December 31, 2008	<u>\$ 52,650</u>
Loss	(593)
Sales, net of purchases	(25)
Transfer to other plans	(52,032)
Ending balance as of February 11, 2009	<u>\$ —</u>

(5) Income Tax Status

The Plan was a prototype plan, which obtained its opinion letter on July 22, 2003, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter; however, the plan administrator believes that the Plan is currently designed and was operated in compliance with the applicable requirements of the IRC.

(6) Plan Termination

Effective January 1, 2009, the Plan was merged into the A-D Technologies 401(k) Retirement Savings Plan. On February 11, 2009, all assets of the Plan were transferred to the A-D Technologies 401(k) Retirement Savings Plan and the Plan was terminated.

(7) Excess Contributions

The Plan may refund excess contributions to certain participants in order to satisfy required nondiscrimination tests. These refund amounts, plus allocated earnings, are included in benefits paid to participants in the statement of changes in net assets available for benefits (modified cash basis). Excess contributions refunded during the period January 1, 2009 to February 11, 2009 and the year ended December 31, 2008 amounted to \$11,446 and \$35,450, respectively.

(8) Party-in-Interest Transactions

ERISA defines a party in interest to include fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons just listed. During the period January 1, 2009 to February 11, 2009 and the year ended December 31, 2008 the Plan paid the Trustees \$1,450 and \$21,705, respectively. The pooled separate accounts and common/collective fund are managed by the Trustees. The Trustees also serve as the custodian as defined by the Plan and, therefore,

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these transactions qualify as party-in-interest transactions. The Plan Sponsor also provides to the Plan certain accounting and administrative services for which no fees are charged.

(9) Prohibited Transactions – Untimely Remittance

During the plan year ended December 31, 2008, the Plan Sponsor inadvertently failed to deposit \$13,987 of participant deferrals within the required timeframe in accordance with DOL rules and regulations. The DOL considers late deposits to be prohibited transactions. The Plan Sponsor deposited corrective contributions to compensate impacted participants for lost earnings during the plan year ended December 31, 2008.

(10) Reconciliation to Form 5500

The following schedule reconciles amounts per the accompanying financial statements to Form 5500 as of February 11, 2009 and December 31, 2008 and for the period January 1, 2009 to February 11, 2009 and the plan year ended December 31, 2008:

	February 11, 2009	December 31, 2008
Net assets available for benefits per the accompanying financial statements	\$ —	3,246,035
Adjustments from contract value to fair value for fully benefit-responsive investment contracts	—	(44,567)
Net assets available for benefits per Form 5500	<u>\$ —</u>	<u>3,201,468</u>
	Period January 1, 2009 to February 11, 2009	Year ended December 31, 2008
Net decrease in net assets available for benefits per the accompanying financial statements before transfer to other plans	\$ (137,438)	(1,342,736)
Increase (decrease) in fair value of fully benefit-responsive investment contracts	44,567	(38,067)
Net decrease per Form 5500	<u>\$ (92,871)</u>	<u>(1,380,803)</u>

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(11) Subsequent Events

Subsequent events have been evaluated through October 14, 2010, which is the date the financial statements were issued.