

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>07/01/2009</u> and ending <u>06/30/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1990</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>07/01/1990</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>07/01/1990</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>PETERSEN ALUMINUM CORPORATION</u> <u>1005 TONNE RD.</u> <u>ELK GROVE VILLAGE, IL 60007</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-2551478</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>847-228-7150</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>423500</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-2551478</u>	2c Sponsor's telephone number <u>847-228-7150</u>	2d Business code (see instructions) <u>423500</u>	
2b Employer Identification Number (EIN) <u>36-2551478</u>					
2c Sponsor's telephone number <u>847-228-7150</u>					
2d Business code (see instructions) <u>423500</u>					

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.	04/12/2011	MICHAEL F. PETERSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/12/2011	MICHAEL F. PETERSEN
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PETERSEN ALUMINUM CORPORATION 1005 TONNE RD. ELK GROVE VILLAGE, IL 60007	3b Administrator's EIN 36-2551478 3c Administrator's telephone number 847-228-7150
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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	234
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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	185
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	36
d Subtotal. Add lines 6a , 6b , and 6c	6d	221
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	221
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	218
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	4

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:
 2C 3D 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) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010		
A Name of plan PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSEN ALUMINUM CORPORATION	D Employer Identification Number (EIN) 36-2551478	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

(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 ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
MERRILL LYNCH	15 13 19 28 33 65 71	ALL FEE AND COMMISSION INFORMATION REQUIRED TO BE REPORTED ON SCHEDULE C

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:

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 07/01/2009 and ending 06/30/2010		
A Name of plan PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSEN ALUMINUM CORPORATION	D Employer Identification Number (EIN) 36-2551478	

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	17010	5462084
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	474153	430291
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	22549	1126
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1815164	4142375
(2) U.S. Government securities.....	1c(2)	626244	205569
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	377854	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4386763	1352991
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(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)	1805962	435126
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	1089615	

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	10615314	12029562

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	10615314	12029562
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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)	430291	
(B) Participants	2a(1)(B)		
(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)		430291

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3861	
(B) U.S. Government securities	2b(1)(B)	6248	
(C) Corporate debt instruments	2b(1)(C)	26995	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	36623	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		73727

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	249197	
(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)		249197

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	16542011	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	15637248	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		904763

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	70783	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		70783
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1728761

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	277726	
(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)		277726
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)	36787	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		36787
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		314513

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1414248
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: MCCULLOUGH, ROSSI & CO., LTD.

(2) EIN: 36-3280790

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	
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		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?		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.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

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

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

A Name of plan <u>PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PETERSEN ALUMINUM CORPORATION</u>	D Employer Identification Number (EIN) <u>36-2551478</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>36-3798278</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 <u>0</u>

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	<u>430291</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>430291</u>	
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	<u>0</u>	
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☒ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

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

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

AS OF JUNE 30, 2010 AND 2009

TOGETHER WITH INDEPENDENT AUDITORS' REPORT

McCullough, Rossi & Co., Ltd.
Certified Public Accountants

Donald P. McCullough
Joseph M. Rossi

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Petersen Aluminum Corporation
Money Purchase Pension Plan:

We have audited the accompanying statements of net assets available for benefits of PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN as of June 30, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the PETERSEN ALUMINUM CORPORATION MONEY PURCHASE PENSION PLAN as of June 30, 2010 and 2009, and the changes in its net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules of assets held for investment purposes and reportable transactions, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

M. Cullough, Rossi & Co., Ltd.
MCCULLOUGH, ROSSI & CO., LTD.
Certified Public Accountants

April 8, 2011

2300 North Barrington Road • Suite 260 • Hoffman Estates, Illinois 60169 • (847) 843-3919 • Fax: (847) 843-7995

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN
INDEX TO FINANCIAL STATEMENTS

Financial Statements – June 30, 2010 and 2009

Statements of Net Assets Available for Benefits

Exhibit A

Statements of Changes in Net Assets Available for Benefits

Exhibit B

Notes to Financial Statements

Supplemental Information – June 30, 2010

Schedule of Assets Held for Investment Purposes

Schedule 1

Schedule of Reportable Transactions

Schedule 2

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
INVESTMENTS, AT FAIR VALUE (Note 5) -		
Common stock	\$ 1,352,991	\$ 4,386,763
Registered investment companies	435,126	1,805,962
Corporate bonds	-	377,854
Municipal bonds	-	1,089,615
U.S. Government securities	205,569	626,244
Interest bearing cash	<u>4,142,375</u>	<u>1,815,164</u>
Total investments	<u>\$ 6,136,061</u>	<u>\$ 10,101,602</u>
RECEIVABLES -		
Employer contributions	\$ 430,291	\$ 474,153
Other	<u>1,126</u>	<u>22,549</u>
Total receivables	<u>\$ 431,417</u>	<u>\$ 496,702</u>
CASH AND CASH EQUIVALENTS	<u>\$ 5,462,084</u>	<u>\$ 17,010</u>
Total assets	<u>\$ 12,029,562</u>	<u>\$ 10,615,314</u>
LIABILITIES	<u>-</u>	<u>-</u>
Net assets available for benefits (Exhibit B)	<u>\$ 12,029,562</u>	<u>\$ 10,615,314</u>

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

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO -		
Investment income -		
Net appreciation (depreciation) in fair value		
of investments (Note 4)	\$ 975,546	\$ (2,873,042)
Interest and dividends	<u>322,924</u>	<u>425,981</u>
	\$ 1,298,470	\$ (2,447,061)
Contributions from employer	<u>430,291</u>	<u>474,153</u>
Total additions (deductions)	<u>\$ 1,728,761</u>	<u>\$ (1,972,908)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO -		
Benefits paid to participants	\$ (277,726)	\$ (219,269)
Administrative fees	<u>(36,787)</u>	<u>(44,768)</u>
Total deductions	<u>\$ (314,513)</u>	<u>\$ (264,037)</u>
Net additions (deductions)	\$ 1,414,248	\$ (2,236,945)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of the year	<u>10,615,314</u>	<u>12,852,259</u>
End of the year (Exhibit A)	<u><u>12,029,562</u></u>	<u><u>\$ 10,615,314</u></u>

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

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2010 AND 2009

(1) DESCRIPTION OF PLAN:

The following brief description of the Petersen Aluminum Corporation Money Purchase Pension Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General -

The Plan, established July 1, 1990, is a defined contribution plan covering all eligible employees. An employee becomes eligible to participate upon completion of one year of company service as defined in the Plan and attainment of age 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan benefits all eligible employees of Petersen Aluminum Corporation (Company) and its wholly owned subsidiary, Charleston Industries, Inc. Beginning June 30, 1999, the Plan also benefits all eligible employees of Petersen Finishing Corporation, a related party based on common ownership.

Funding -

Company contributions to the Plan are a fixed percentage of eligible wages, as defined in the Plan document. The Company's funding policy is to provide 100% of required contributions. The Company has met the ERISA minimum funding requirements as of June 30, 2010 and 2009. There are no employee contributions made to the Plan.

Participant Accounts -

Each participant's account is credited with the Company's contribution and an allocation of Plan earnings. Allocations are based on participant earnings or account balances as defined. Forfeitures to reduce employer contributions were \$2,982 and \$8,286 for the years ended June 30, 2010 and 2009, respectively. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(1) DESCRIPTION OF PLAN (continued):

Payment of Benefits -

Under the provisions of the Plan, a participant, who is terminated by reason of death, disability or retirement, shall receive the amount in their separate account in the form of a qualified joint and survivor annuity, an annuity for the life of the participant or as a lump sum payment. The Trustees shall determine the manner in which distribution is to be made after consulting with the participant or beneficiary.

The Plan no longer allows for participant loans.

Vesting -

Vesting is based on years of continuous service. A participant is 100% vested after six years of credited service.

Plan Termination -

Although the Company has not expressed any interest in discontinuing its contributions or in terminating the Plan, it may do so at any time subject to the provisions as set forth in the Plan. In the event of Plan termination, participants will become 100% vested in their accounts.

Administration of Plan's Assets -

The Plan provides for Trustees to administer the Plan's assets. The assets of the Plan are invested in accordance with the policies established by the Plan Agreement and the Trustees. The Trustees also process and distribute benefit payments to separated participants or their beneficiaries based on information furnished to them by the Company. The Trustees receive no compensation for their services to the Plan.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting -

The accompanying financial statements are prepared using the accrual method of accounting.

Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Income Taxes -

Earnings from Plan investments and employer's contributions are exempt from federal income taxes under Section 501(a) of the Internal Revenue Code.

The Plan obtained its latest determination letter on September 13, 2001, in which the Internal Revenue Service stated that the 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 determination letter. However, 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 IRC.

Investment Valuation and Income Recognition -

Investments are reflected at fair value. Gains and losses from sales of investments are netted with unrealized appreciation or depreciation in the statement of changes in net assets available for benefits (See Note 5).

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.

Payment of Benefits -

Benefits are recorded when paid.

(3) TRANSACTIONS WITH PARTIES-IN-INTEREST:

Certain legal and accounting fees and other administrative fees of the Plan are paid by the Company. Other than as described above, the Plan has had no transactions with any parties-in-interest.

(4) CONCENTRATION RISK FOR CASH HELD IN BANK:

Periodically, the Plan has cash balances in excess of the limits insured by the Federal Deposit Insurance Company (FDIC).

(5) FAIR VALUE MEASUREMENTS:

Financial Accounting Standards Board ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 valuations are based on observable inputs (assumptions obtained from independent sources) for the asset or liability, either directly or indirectly, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used when investments do not meet Level 1 valuation criteria, and Level 3 inputs were only used when Level 1 and Level 2 inputs were not available.

Level 1 The fair value of stocks, registered investment companies and interest bearing cash are based on quoted net asset values of the units held by the Plan at year end.

Level 2 The fair value of certain bonds and U.S. government securities for which quoted market prices are not available are valued based on yields currently available on comparable securities of issuers with similar credit ratings.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30, 2010:

<u>Assets at Fair Value as of June 30, 2010:</u>			
	Fair Value	Level 1	Level 2
Common stock	\$ 1,352,991	\$ 1,352,991	\$ -
Registered investment companies	435,126	435,126	-
U.S. Government securities	205,569	-	205,569
Interest bearing cash	4,142,375	4,142,375	-
Total	<u>\$ 6,136,061</u>	<u>\$ 5,930,492</u>	<u>\$ 205,569</u>

(5) FAIR VALUE MEASUREMENTS (continued):

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30, 2009:

<u>Assets at Fair Value as of June 30, 2009</u>			
	Fair Value	Level 1	Level 2
Common stock	\$ 4,386,763	\$ 4,386,763	\$ -
Registered investment companies	1,805,962	1,805,962	-
Corporate bonds	377,854	-	377,854
Municipal bonds	1,089,615	-	1,089,615
U.S. Government securities	626,244	-	626,244
Interest bearing cash	1,815,164	1,815,164	-
Total	<u>\$10,101,602</u>	<u>\$ 8,007,889</u>	<u>\$ 2,093,713</u>

Gains and losses (realized and unrealized) included in changes in the net assets available for benefits for the years ended June 30, 2010 and 2009 are reported in net appreciation (depreciation) in fair value of investments as follows:

	2010	2009
Common stock	\$ 722,191	\$(2,457,808)
Preferred stock	-	(14,028)
Registered investment companies	210,872	(418,184)
Corporate bonds	2,399	(11,093)
Municipal bonds	40,633	8,120
U.S. Government securities	-	30,723
Interest bearing cash	(549)	(10,772)
	<u>\$ 975,546</u>	<u>\$(2,873,042)</u>

(6) CONCENTRATIONS:

At June 30, 2010 and 2009, the Plan had interest bearing cash investments that represent 5% or more of the Plan's net assets with a fair value of \$3,927,427 and \$1,137,396 respectively.

(7) RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the 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.

(8) TERMINATED PARTICIPANTS:

Net assets available for benefits at June 30, 2010 and 2009, include approximately \$430,000 and \$381,000 respectively, allocated to the accounts of participants who are no longer active in the Plan as of that date.

(9) SUBSEQUENT EVENTS:

Subsequent to June 30, 2010, the Plan changed its custodian and third party administrator.

The Plan has evaluated subsequent events through April 8, 2011, the date which the financial statements were available to be issued. No other significant events were discovered.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2009****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For the calendar plan year 2009 or fiscal plan year beginning 07/01/2009

and ending 06/30/2010

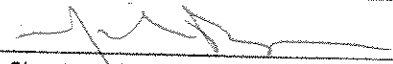
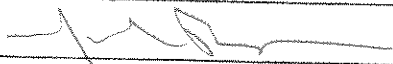
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information --- enter all requested information.

1a Name of plan Petersen Aluminum Corporation Money Purchase Pension Plan	1b Three-digit plan number (PN) ► 003
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) Petersen Aluminum Corporation 1005 Tonne Rd. US Elk Grove Village IL 60007	1c Effective date of plan 07/01/1990 2b Employer Identification Number (EIN) 36-2551478 2c Sponsor's telephone number (847) 228-7150 2d Business code (see instructions) 423500

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		4/11/11	MICHAEL F. PETERSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		4/11/11	MICHAEL F. PETERSEN
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") Same	3b Administrator's EIN 3c Administrator's telephone number
---	---

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5 234
---	--------------

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 185
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 36
d Subtotal. Add lines 6a, 6b and 6c	6d 221
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 0
f Total. Add lines 6d and 6e	6f 221
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 218
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 4

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer complete this item)	7
--	----------

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2C 3D 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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

FEIN 36-2551478 PLAN NUMBER 003

SCHEDULE OF REPORTABLE TRANSACTIONS

SCHEDULE H LINE 4 i:

Series of transactions that represent five percent or more of the Plan's net assets for the Plan year ended June 30, 2010 are as follows:

(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
Merrill Lynch BIF Money Fund	532,260	-	532,260	532,260	-
Merrill Lynch BIF Money Fund	-	392,716	392,716	392,716	-
Prime Money Market Fund RBC Reserve Class	4,374,621	-	4,374,621	4,374,621	-
Prime Money Market Fund RBC Reserve Class	-	954,466	954,466	954,466	-
Schwab Government Money Fund	4,253,693	-	4,253,693	4,253,693	-
Schwab Government Money Fund	-	5,391,088	5,391,088	5,391,088	-

See auditors' report.

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

FEIN 36-2551478 PLAN NUMBER 003
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF JUNE 30, 2010

SCHEDULE H LINE 4i:

(c) Description of investment	Number of Shares/Face	(e) Current Value	(d) Cost
REGISTERED INVESTMENT COMPANIES:			
Pimco Fixed Income Series C	5,448	\$ 71,859	\$ 60,730
Pimco Fixed Income Series M	7,047	72,725	59,669
The Endowment TEI Fund	5,407	290,542	259,960
Total registered investment companies		\$ 435,126	\$ 380,359
U.S. GOVERNMENT SECURITIES:			
FHLMC GO 343205	21,000	\$ 11,476	\$ 11,082
FNMA P745275	22,000	13,361	13,021
FNMA P889579	131,000	71,926	69,994
FNMA P889982	3,000	1,936	1,866
GNMA Jumbo Single Family Mortgage Pool			
10.00%, due April 20, 2020	25,000	23	105
GNMA Single Family Mortgage Pool			
10.00%, due February 15, 2019	40,000	215	528
U.S. Treasury Note			
1.0%, due December 31, 2011	11,000	11,080	11,022
U.S. Treasury Note			
.875%, due February 29, 2012	17,000	17,091	16,973
U.S. Treasury Note			
1.375%, due March 15, 2013	4,000	4,052	3,986
U.S. Treasury Note			
2.375%, due October 31, 2014	6,000	6,190	6,024
U.S. Treasury Note			
4.0%, due February 15, 2015	14,000	15,451	14,939
U.S. Treasury Inflation Note			
2.375%, due April 15, 2011	23,000	25,681	25,659
U.S. Treasury Inflation Note			
3.00%, due July 15, 2012	21,000	27,087	26,630
Total U.S. government securities		\$ 205,569	\$ 201,829
INTEREST BEARING CASH		\$ 4,142,375	\$ 4,142,375
Total assets held for investment purposes		\$ 6,136,061	\$ 5,975,104

See auditors' report.

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

FEIN 36-2551478 PLAN NUMBER 003
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF JUNE 30, 2010

SCHEDULE H LINE 4i:

(c) Description of investment	Number of Shares/Face	(e) Current Value	(d) Cost
COMMON STOCK:			
Aberdeen Global Income Fund, Inc.	0.273	\$ 3	\$ 3
Accenture, Ltd. PLC	68	2,628	2,055
Adobe Systems, Inc.	215	5,682	6,208
Affiliated Managers Group	97	5,895	5,502
Agrium, Inc.	103	5,041	3,728
Allegheny Tech, Inc.	134	5,921	7,272
Allergan, Inc.	118	6,875	6,913
Allstate Corp.	293	8,418	5,459
Alpha Natural Resources, Inc.	150	5,081	3,999
Altria Group, Inc.	903	18,096	15,243
Amazon.com, Inc.	85	9,287	6,302
Amdocs Limited	231	6,202	7,063
Ameren Corp.	366	8,700	8,033
American Tower Corp. CL A	298	13,261	12,522
Amerisourcebergen Corp.	260	8,255	6,041
Amgen, Inc.	150	7,890	7,986
Annaly Capital Management, Inc.	1,004	17,219	14,656
Apple, Inc.	113	28,423	12,004
Astrazeneca PLC S.A.	178	8,389	5,883
AT & T, Inc.	350	8,467	8,959
Australia & New ZE ADR	270	4,860	4,040
Axis Capital Holdings, Ltd.	165	4,904	3,801
BAE Systems PLC S.A.	279	5,206	6,266
Banco Bilbao Vizcaya Argentaria S.A.	468	4,816	4,852
Bancolombia S.A.	107	5,364	2,133
Baxter International, Inc.	215	8,738	9,089
Boeing Company	175	10,981	11,393
British American Tobacco PLC S.A.	85	5,381	3,878
Canadian Natural Resources, Ltd.	252	8,374	4,926
Capitalsource, Inc.	1,194	5,683	6,934
Centurylink, Inc.	257	8,561	6,732
Cephalon, Inc.	97	5,505	6,808
Chesapeake Energy Corp.	380	7,961	9,558
Chevron Corp.	122	8,279	8,024
Church & Dwight Co., Inc.	100	6,271	5,100
Cisco Systems, Inc.	583	12,424	11,746
Coach, Inc.	204	7,456	5,550
Coca Cola Co.	386	19,346	20,819
Coca Cola Femsa S.A. de CV	120	7,511	3,957
Colgate-Palmolive Co.	87	6,852	6,996
Companhia de Saneamento Basico ADR	266	10,996	5,570
Compass Group PLC ADR	640	4,915	3,256
ConocoPhillips	331	16,249	15,331
Cooper Companies, Inc.	170	6,764	6,958

See auditors' report.

PETERSEN ALUMINUM CORPORATIONMONEY PURCHASE PENSION PLAN

FEIN 36-2551478 PLAN NUMBER 003

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSESAS OF JUNE 30, 2010SCHEDULE H LINE 4i:

(c) Description of investment	Number of Shares/Face	(e) Current Value	(d) Cost
COMMON STOCK (CONTINUED):			
Copa Holdings S.A.	55	2,432	2,874
Copel Parana ADR	421	8,694	4,763
Corning, Inc.	507	8,188	9,270
Covidien PLC	362	14,545	16,011
Crane Co.	201	6,072	6,309
CRH, PLC ADR	234	4,891	5,274
Cummins, Inc.	180	11,723	8,215
Danaher Corp.	183	6,793	5,327
Delhaize Group S.A.	104	7,540	6,836
Diageo PLC S.A.	84	5,270	3,648
Diamond Offshore Drilling, Inc.	285	17,724	20,538
Digital Realty Trust, Inc.	118	6,806	3,722
DirecTV Group Holdings	218	7,395	5,984
Dresser Rand Group, Inc.	196	6,184	4,185
Edison International	270	8,564	7,613
E M C Corp., Mass.	529	9,681	8,164
France Telecom ADR	434	7,513	9,221
Freeport-McMoRan Copper & Gold, Inc.	139	8,219	11,775
Fujitsu Ltd. ADR	79	2,496	2,412
Gentex Corp.	355	6,383	7,550
Genworth Financial, Inc.	464	6,064	6,478
Glaxosmithkline PLC S.A.	745	25,337	22,082
Global Payments, Inc.	165	6,029	7,392
Goldman Sachs Group, Inc.	67	8,795	11,707
Google, Inc. CL A	21	9,344	10,927
Guess, Inc.	215	6,717	6,252
Harris Corp.	190	7,914	5,952
Hewlett-Packard Co.	211	9,132	8,223
Hospira, Inc.	124	7,124	4,399
Hudson City Bancorp, Inc.	684	8,379	9,373
IAC Interactive Corp.	298	6,547	7,077
IHS, Inc.	115	6,718	4,448
Intel Corp.	428	8,325	8,480
International Business Machines Corp.	69	8,520	7,556
International Power PLC S.A.	56	2,531	2,492
Intuit, Inc.	155	5,389	5,535
Jabil Circuit, Inc.	415	5,520	6,034
Johnson and Johnson	283	16,714	16,180
JP Morgan Chase & Co., Inc.	186	6,809	6,465
Kimberly-Clark Corp.	341	20,675	18,982
Kraft Foods, Inc. CL A	305	8,540	6,823
Lazard. Ltd. CL A	198	5,289	7,336
Lennox International, Inc.	163	6,776	7,217
Limited Brands, Inc.	277	6,113	5,481

See auditors' report.

PETERSEN ALUMINUM CORPORATIONMONEY PURCHASE PENSION PLANFEIN 36-2551478 PLAN NUMBER 003SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSESAS OF JUNE 30, 2010SCHEDULE H LINE 4i:

(c) Description of investment	Number of Shares/Face	(e) Current Value	(d) Cost
COMMON STOCK (CONTINUED):			
Lockheed Martin Corp.	112	8,344	9,321
Lubrizol Corp.	103	8,272	8,326
Marathon Oil Corp.	270	8,394	6,813
Marks & Spencer ADR	251	2,470	3,057
Mattel, Inc.	404	8,549	4,636
McDonalds Corp.	227	14,952	15,304
McGraw Hill Companies, Inc.	294	8,273	9,126
Mead Johnson Nutrition Co.	94	4,711	4,640
Medtronic, Inc.	240	8,705	6,923
Metlife, Inc.	221	8,345	8,848
Microsoft Corp.	732	16,843	14,106
Mitsui Co. ADR	21	5,061	3,774
Monsanto Co.	94	4,345	6,847
MSC Industrial Direct Co., Inc.	144	7,295	7,323
Mylan, Inc.	366	6,237	5,975
New York Community Bancorp	563	8,597	5,835
Newell Rubbermaid, Inc.	409	5,988	6,182
Nexen, Inc.	243	4,780	3,545
Nokia Corp. S.A.	322	2,624	3,236
Northrop Grumman Corp.	149	8,112	7,595
Nvidia Corp.	576	5,881	9,030
Oracle Corp.	552	11,846	11,712
Owens Corning, Inc.	210	6,281	5,116
Panera Bread Co. CL A	108	8,131	6,005
Pearson S.A.	575	7,561	6,126
PepsiCo., Inc.	153	9,325	8,160
Petroleo Brasileiro S.A.	144	4,942	4,510
Pfizer, Inc.	2,047	29,190	31,800
Posco S.A.	50	4,716	3,291
Procter & Gamble Co.	155	9,297	8,665
R R Donnelley Sons	510	8,349	3,684
Raytheon Co.	160	7,742	8,501
Renaissancere Holdings, Ltd.	138	7,765	6,963
Reynolds American, Inc.	170	8,860	6,200
Rockwell Collins, Inc.	82	4,357	4,785
Roper Industries, Inc.	114	6,379	4,903
Royal Dutch Shell PLC S.A. CL A	316	15,870	14,428
Salesforce.com, Inc.	57	4,892	4,763
Sandisk Corp., Inc.	118	4,964	5,920
SAP Aktiengesell S.A.	60	2,658	2,173
Sara Lee Corp.	513	7,233	6,435
Sasol Ltd. S.A.	211	7,442	5,620
Schlumberger, Ltd.	100	5,534	6,499
Siemens AG ADR	56	5,014	4,542

See auditors' report.

PETERSEN ALUMINUM CORPORATION
MONEY PURCHASE PENSION PLAN

FEIN 36-2551478 PLAN NUMBER 003
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF JUNE 30, 2010

SCHEDULE H LINE 4i:

(c) Description of investment	Number of Shares/Face	(e) Current Value	(d) Cost
<u>COMMON STOCK (CONTINUED):</u>			
Siliconware Precision S.A.	446	2,386	2,418
SK Telecom ADR	353	5,200	5,188
SM Energy Co.	129	5,181	401
Southwestern Energy Co.	139	5,371	6,742
St. Jude Medical, Inc.	229	8,265	8,288
Starbucks Corp.	359	8,724	9,454
Statoil ASA	386	7,392	6,810
Svenska Cellulosa Aktiebolaget S.A.	439	5,264	4,890
Target Corp.	189	9,293	9,720
Technip S.A.	84	4,898	5,544
Telstra Corp. ADR	377	5,161	5,796
Teradata Corp.	227	6,919	6,496
Teradyne, Inc.	604	5,889	7,250
Teva Pharmaceutical Industries, Ltd. ADR	181	9,410	9,997
Time Warner, Inc.	326	9,425	7,673
Toronto-Dominion Bank	75	4,868	2,525
Total S.A.	370	16,517	19,854
Transcanada Corp.	155	5,182	3,851
Travelers Companies, Inc.	175	8,619	6,920
Turkcell Iletisim Hizmetleri ADR	197	2,557	2,399
Unilever NV PLC ADR	196	5,239	3,583
United Overseas Bank S.A.	191	5,358	5,207
United Technologies Corp.	184	11,943	9,740
Unitedhealth Group, Inc.	415	11,786	13,437
V F Corporation	117	8,328	6,483
Valspar Corp.	242	7,289	7,517
Verizon Communications, Inc.	304	8,518	9,174
Visa, Inc. CL A	78	5,518	6,460
Wabco Holdings, Inc.	200	6,296	5,562
Walgreen Co.	273	7,289	9,402
Waste Management, Inc.	271	8,480	6,793
Windstream Corp.	790	8,342	6,389
Wyndham Worldwide Corp.	285	5,740	7,079
Xerox Corp.	985	7,919	5,031
Yamana Gold, Inc.	517	5,325	4,953
Zurich Financial Services Group S.A.	361	7,924	7,550
3M Company	133	10,506	10,590
Total common stock		\$ 1,352,991	\$ 1,250,542

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