Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
CINCINNATI TOOL STEEL CO PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1978

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

5190 28TH AVENUE
ROCKFORD, IL 61109

2b Employer Identification Number (EIN) 36-2991003

2c Sponsor's telephone number 800-435-0717

2d Business code (see instructions) 331200

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.	07/25/2011	JULIE HANSBERRY
	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")
CINCINNATI TOOL STEEL CO

5190 28TH AVENUE
ROCKFORD, IL 61109

3b Administrator's EIN
36-2991003

3c Administrator's telephone number
800-435-0717

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**	191
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**	89
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	87
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	176
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	177
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	175
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	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)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan	**B** Three-digit plan number (PN) ▶	
CINCINNATI TOOL STEEL CO PROFIT SHARING PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
CINCINNATI TOOL STEEL CO	36-2991003	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

JP MORGAN RETIREMENT SERVICES, LLC

71-0930784

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38 49 50 52 59 60 63 64 65 71 72 99	NONE	1090	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

RELIANCE TRUST COMPANY

58-1428634

(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?
19 99	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	216	Yes [ ] No [X]

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

HARTFORD RETIREMENT SERVICES, LLC

26-1589907

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38 49 64 65 99	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	13845	Yes [ ] No [X]

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

GPS SECIRITIES, INC.

58-1517899

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	865	Yes [ ] No [X]

(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
JP MORGAN RETIREMENT PLAN SERVICES	52 59 60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEE ATTACHED FEE DISCLOSURE REPORT 12-3456789	SEE FEE AND COMPENSATION DISCLOSURE REPORT ATTACHMENT

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RELIANCE TRUST COMPANY	19 99	216

(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.
HARTFORD RETIREMENT SERVICES 26-1589907	SEE FEE AND COMPENSATION DISCLOSURE REPORT ATTACHMENT

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
HARTFORD RETIREMENT SERVICES, LLC	15 37 38 49 64 65 99	13845

(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.
JP MORGAN RETIREMENT PLAN SERVICES 71-0930784	SEE FEE AND COMPENSATION DISCLOSURE REPORT ATTACHMENT

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
GPC SECURITIES, INC.	15 64 65	865
(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.	
HARTFORD RETIREMENT SERVICES, LLC 26-1589907	SEE FEE AND COMPENSATION DISCLOSURE REPORT ATTACHMENT	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
CINCINNATI TOOL STEEL CO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CINCINNATI TOOL STEEL CO

D Employer Identification Number (EIN)
36-2991003

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE: JP MORGAN STABLE ASSET INCOME

b Name of sponsor of entity listed in (a): JP MORGAN CHASE BANK NA

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)
20-1978950-001	C	836504

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

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a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
CINCINNATI TOOL STEEL CO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CINCINNATI TOOL STEEL CO

D Employer Identification Number (EIN)
36-2991003

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	58030	78280
(9) Value of interest in common/collective trusts	1c(9)	475087	836504
(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)	4027265	3488666
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4560382	4403450
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4560382	4403450

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)	215641	
	(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)		215641
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)	2760	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2760
	(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)	53028	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		53028
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		11636
(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)		365937
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		649002
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	804844	
(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)		804844
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)	1090	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1090
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		805934
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-156932
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: MCGLADREY & PULLEN (2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
CINCINNATI TOOL STEEL CO PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CINCINNATI TOOL STEEL CO

D Employer Identification Number (EIN)
36-2991003

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): 06-0974148

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

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

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

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

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

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

Cincinnati Tool Steel Company
Profit Sharing Plan

Financial Report
December 31, 2010

Contents

Independent Auditor's Report	1
Financial Statements	
Statements of net assets available for benefits	2
Statement of changes in net assets available for benefits	3
Notes to financial statements	4-11
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	12

McGladrey

Independent Auditor's Report

To the Plan Administrator and Participants
Cincinnati Tool Steel Company
Profit Sharing Plan
Rockford, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of the Cincinnati Tool Steel Company Profit Sharing Plan as of December 31, 2010 and 2009 and the related statement of changes in net assets available for benefits for the year ended December 31, 2010 and the supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Hartford Retirement Services, LLC as agent for JP Morgan Chase Bank, N.A., the trustee of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. As disclosed in Note 3, the Plan Administrator has obtained certifications from the agent on behalf of the trustee regarding the completeness and accuracy of the information summarized in Note 3 that was provided to the Plan Administrator by the agent for the trustee as of and for the year ended December 31, 2010 and as of December 31, 2009.

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

As described in Note 2, the Plan adopted Financial Accounting Standards Board Accounting Standards Update 2010-25, *Plan Accounting – Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans,* as of December 31, 2010, which clarified how loans to participants should be classified and measured by defined contribution pension plans. This Update was retrospectively applied to December 31, 2009.

McGladrey & Pullen, LLP

Rockford, Illinois
July 21, 2011

McGladrey is the brand under which RSM McGladrey, Inc. and McGladrey & Pullen, LLP serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure.

Member of RSM International network, a network of independent accounting, tax and consulting firms.

Cincinnati Tool Steel Company Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	2010	2009 (As Revised)
Assets		
Investments, at fair value:		
Collective investment trust	**$ 828,139**	$ 455,608
Shares of registered investment companies	**3,488,666**	4,027,265
Total investments	**4,316,805**	4,482,873
Receivables:		
Employer contributions receivable	**142,000**	-
Notes receivable from participants	**78,280**	58,030
Total receivables	**220,280**	58,030
Net assets available for benefits at fair value	**4,537,085**	4,540,903
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**8,365**	19,479
Net assets available for benefits	**$ 4,545,450**	$ 4,560,382

See Notes to Financial Statements.

Cincinnati Tool Steel Company Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2010

Investment income:		
Net appreciation in fair value of investments:		
Shares of registered investment companies	$	365,942
Collective investment trust		11,621
Interest and dividends		53,027
		430,590
Interest income on notes receivable from participants		2,760
Contributions:		
Employer		142,000
Participants		215,641
		357,641
Total additions		790,991
Benefits paid directly to participants		804,844
Administrative expenses		1,079
Total deductions		805,923
Net decrease		(14,932)
Net assets available for benefits:		
Beginning of year		4,560,382
End of year	$	4,545,450

See Notes to Financial Statements.

Note 1. Plan Description

The following description of the Cincinnati Tool Steel Company Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all employees of Cincinnati Tool Steel Company (the Company). Employees must be 19 years of age and have completed one year of service in which the employee was credited with at least 1,000 hours to be eligible for the Plan. Participants may enter the Plan on January 1 and July 1 of each plan year. Participants must be employed at the end of the plan year in order to receive a share of the Company's discretionary match and profit sharing contribution. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Participant contributions are limited to a maximum of 50% of compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The employer matching and profit sharing contributions are discretionary as determined by the Board of Directors of the Company each year. The Company approved contributions totaling $142,000 which were split between match contributions of approximately $87,000 and a profit sharing contribution of $55,000 during 2010. The Company did not approve a matching or profit sharing contribution during 2009. Contributions are subject to certain limitations.

Vesting: Participant contributions and earnings thereon vest immediately. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Investment options: Participants may direct their account balances into various investment options offered by the Plan. Participants may elect to change their investment options on a daily basis.

Payment of benefits: On termination of service for any reason, a participant with $5,000 or more in vested benefits may elect to receive either a lump-sum amount equal to the vested value of their account or periodic payments over their life expectancy. A participant with less than $5,000 in vested benefits may receive the value of the vested interest in their account as a lump-sum distribution. Participants are not eligible to receive their vested employer contribution balance until five years after their date of termination, unless the termination is due to retirement or death. In 2010, the Company approved an amendment to the Plan to allow in-service distributions from all accounts to participants who have not separated from service and have reached normal retirement age of 65.

Notes receivable from participants: Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Participants may only obtain loans for medical expenses, purchase of a principal residence, tuition expenses, death of participant's spouse or dependents, prevention of eviction from a participant's principal residence or expenses for the repair of damage to the employees' principal residence that would qualify for the casualty deduction. Note terms range from 1-5 years or up to 30 years for the purchase of a primary residence. The notes have maturities ranging from June 2011 through April 2037. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. The interest rates on the outstanding notes range from 1.25% to 5.25%. Principal and interest are paid ratably through payroll deductions.

Forfeited accounts: At December 31, 2010 and 2009, forfeited nonvested accounts totaled approximately $600 and $3,700, respectively. Forfeitures are allocated to eligible participant accounts based on eligible compensation. Total forfeitures allocated to participants in 2010 were approximately $3,700.

Note 2. Significant Accounting Policies

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to a fully benefit-responsive investment contract because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through a collective investment trust. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of benefits: Benefits are recorded when paid.

Recent accounting pronouncements: In January 2010, the Financial Accounting Standards Board (FASB) issued an amendment *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements* which requires new disclosures about transfers of financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurements and disclosures are required for each class of financial assets and liabilities, and disclosures about inputs and valuation techniques are required for both Level 2 and Level 3 measurements. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes. With respect to matters other than Level 3 measurements, the amendment was effective and adopted in the current year. There were no transfers between Level 1 and 2 investments. See Note 5 for the disclosures for each class of assets. The guidance related to Level 3 measurements is effective for periods beginning on or after December 15, 2010 and has not yet been adopted. The Plan's management is currently evaluating the impact of the guidance related to the financial statement disclosures.

Note 2. Significant Accounting Policies (Continued)

In September 2010, the FASB issued an amendment, *Plan Accounting – Defined Contribution Pension Plans: Reporting Loans to Participants by Defined Contribution Pension Plans,* which provides guidance on how loans to participants should be classified and measured by defined contribution pension plans. This amendment requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. This amendment is effective for periods ending after December 15, 2010, with early adoption permitted. This amendment requires retrospective application to all periods presented. This amendment was adopted for the year ended December 31, 2010, and retrospectively applied to December 31, 2009. Prior year amounts and disclosures have been revised to reflect the retrospective application of this new amendment. The adoption resulted in a reclassification of participant loans totaling $78,280 and $58,030 from investments to notes receivable as of December 31, 2010 and 2009, respectively.

In May 2011, the FASB issued Accounting Standards Update, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs.* The update amended *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in *Fair Value Measurements and Disclosures.* In addition, the update requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of the update will have on the Plan's financial statements.

Subsequent events: Plan management has evaluated subsequent events through July 21, 2011, the date on which the financial statements were available to be issued.

Note 3. Information Certified or Provided by Hartford Retirement Services, LLC as Agent for JPMorgan Chase Bank, N.A., the Trustee of the Plan

The following is a summary of the Plan's asset information as of December 31, 2010 and 2009, and for the year ended December 31, 2010, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Hartford Retirement Services, LLC (Hartford) as agent for JPMorgan Chase Bank, N.A. (Chase), the trustee of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from Hartford as agent for Chase that the information provided to the Plan Administrator by the agent for the trustee related to the following assets is complete and accurate. Accordingly, as permitted by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedule related to the following assets.

	December 31, 2010	December 31, 2009
Shares of registered investment companies, at fair value	$ 3,488,666	$ 4,027,265
Collective investment trust, at contract value	836,504	475,087
Notes receivable from participants	78,280	58,030

Note 3. Information Certified or Provided by Hartford Retirement Services, LLC as Agent for JPMorgan Chase Bank, N.A., the Trustee of the Plan

Hartford as agent for Chase also certified to the completeness and accuracy of $377,563 of net appreciation in fair value of investments and $55,787 of interest and dividends related to the aforementioned plan assets for the year ended December 31, 2010.

Note 4. Investments

The following table presents investments that represent 5% or more of the Plan's net assets at December 31:

	2010	2009
Investments at fair value, based on quoted market price:		
Shares of registered investment companies:		
The American Funds Group:		
Growth Fund of America	$ 1,819,615	$ 2,429,169
Fundamental Investors Fund	639,161	755,220
American Balanced Fund	460,989	398,926
JP Morgan Group:		
Core Bond Fund	338,725	327,017
Investment as quoted by the funds sponsor:		
Collective investment fund:		
JP Morgan Stable Asset, at contract value	836,504	475,087
JP Morgan Stable Asset, at fair value	828,139	455,608

Note 5. Fair Value Measurements

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Collective investment trust: The collective investment trust funds are reported at net asset value per share (NAV) based on information reported by the trust's sponsor representing the fair value of the trust's underlying investments.

Shares of registered investment companies: Shares of registered investment companies are reported at fair value based on the quoted market price of the fund which represents the net asset value of the shares held by the Plan at year-end.

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

Note 5. Fair Value Measurements (Continued)

The following tables present the Plan's fair value hierarchy for those assets measured at fair value as of December 31, 2010 and 2009:

	2010			
	Assets at Fair Value			
	Total	Level 1	Level 2	Level 3
Collective investment trust:				
Stable asset (a)	$ 828,139	$ -	$ 828,139	$ -
Shares of registered investment companies:				
Large cap growth	1,819,615	1,819,615	-	-
Large cap blend	651,135	651,135	-	-
Large cap value	19,139	19,139	-	-
Foreign large cap blend	16,278	16,278	-	-
Mid cap value	4,461	4,461	-	-
Mid cap growth	23,914	23,914	-	-
Small cap growth	24,892	24,892	-	-
Intermediate term bond	338,725	338,725	-	-
Target date (b)	129,422	129,422	-	-
Moderate allocation (c)	461,085	461,085	-	-
	$ 4,316,805	$ 3,488,666	$ 828,139	$ -

	2009			
	Assets at Fair Value			
	Total	Level 1	Level 2	Level 3
Collective investment trust:				
Stable asset (a)	$ 455,608	$ -	$ 455,608	$ -
Shares of registered investment companies:				
Large cap growth	2,429,169	2,429,169	-	-
Large cap blend	769,209	769,209	-	-
Large cap value	16,931	16,931	-	-
Foreign large cap blend	10,764	10,764	-	-
Mid cap value	2,844	2,844	-	-
Mid cap growth	17,806	17,806	-	-
Small cap growth	21,129	21,129	-	-
Intermediate term bond	327,017	327,017	-	-
Target date (b)	33,384	33,384	-	-
Moderate allocation (c)	399,012	399,012	-	-
	$ 4,482,873	$ 4,027,265	$ 455,608	$ -

Note 5. Fair Value Measurements (Continued)

(a) Stable Value – the objective of this category is to preserve the value of money invested, perform better than the average money market fund, and earn consistent, reliable income. The fund invests in a high quality fixed income portfolio consisting of investment grade fixed income securities, primarily U.S. Treasury, agency, corporate, mortgage-backed, asset-backed, and privately placed mortgage debt. The fund also has investments in contracts that are issued by insurance companies and banks.

(b) Target Date – are mutual funds in the hybrid category that automatically resets the asset mix (stocks, bonds, cash equivalents) in its portfolio according to a selected time frame that is appropriate for a particular investor.

(c) Moderate Allocation – this investment seeks conservation of capital, current income and long-term growth of capital and income. The fund invests in a broad range of securities, including stocks, bonds and securities issued by the U.S. government.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using the net asset value per share as of December 31, 2010 and 2009:

	2010 Fair Value Estimated Using Net Asset Value per Share			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Stable asset	$ 828,139	$ -	Immediate	12 months

	2009 Fair Value Estimated Using Net Asset Value per Share			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Stable asset	$ 455,608	$ -	Immediate	12 months

Note 6. Related Party Transactions

Certain plan investments are shares of registered investment companies and a collective investment trust managed by JP Morgan Chase Bank, N.A., the plan trustee and, therefore, these transactions qualified as party-in-interest transactions. Fees paid to the trustee by the Plan for administrative expenses amounted to approximately $1,100 in 2010.

Certain administrative functions are performed by officers or employees of the Company for which no compensation is received from the Plan.

Note 7. Plan Termination

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

Note 8. Income Tax Status

The Plan has adopted a nonstandardized form of a prototype plan sponsored by Hartford Retirement Services, LLC. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has been amended since the prototype plan received the opinion letter, however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by U.S. federal, state or local authorities for years before 2007.

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2010 and 2009 to Form 5500:

	2010	2009
Net assets available for benefits per the financial statements	$ 4,545,450	$ 4,560,382
Differences in:		
Investments	86,645	77,509
Notes receivable from participants	(78,280)	(58,030)
Adjustments from fair value to contract value for benefit-responsive investment contracts	(8,365)	(19,479)
Employee contributions receivable	(142,000)	-
Net assets available for benefits as presented on Form 5500	$ 4,403,450	$ 4,560,382

Net decrease in net assets available for benefits per the financial statements	$ (14,932)
Investment income	11
Administrative expenses	(11)
Employer contributions	(142,000)
Net decrease in net assets available for benefits per the Form 5500	$ (156,932)

Note 10. Subsequent Event

Subsequent to year-end, the Company amended the plan document to modify the plan name to Cincinnati Tool Steel Company Profit Sharing and 401(k) Plan effective July 1, 2011.

Cincinnati Tool Steel Company Profit Sharing Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

	(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor or Maturity Value	(d) Cost	(e) Current Value	
		Shares of Registered Investment Companies:				
*		JP Morgan Chase	Smart Retirement Income A Fund	**	$ 62	
*		JP Morgan Chase	Smart Retirement 2015 Fund	**	191	
*		JP Morgan Chase	Smart Retirement 2020 Fund	**	22,328	
*		JP Morgan Chase	Smart Retirement 2030 Fund	**	20,696	
*		JP Morgan Chase	Smart Retirement 2040 Fund	**	18,051	
*		JP Morgan Chase	Smart Retirement 2050 Fund	**	68,094	
*		JP Morgan Chase	Core Bond Fund	**	338,725	
*		JP Morgan Chase	Small Cap Equity A Fund	**	24,892	
*		JP Morgan Chase	International Equity Index Fund	**	16,278	
*		JP Morgan Chase	Equity Index A Fund	**	11,974	
*		JP Morgan Chase	Diversified Mid Cap Growth Fund	**	23,914	
*		JP Morgan Chase	Investor Growth & Income Fund	**	96	
		Goldman Sachs	Mid Cap Value A Fund	**	4,461	
		Eaton Vance	Large Cap Value A Fund	**	19,139	
		The American Funds Group	Growth Fund of America	**	1,819,615	
		The American Funds Group	Fundamental Investors Fund	**	639,161	
		The American Funds Group	American Balanced Fund	**	460,989	
					3,488,666	
		Investment in Collective Investment Trust:				
*		JP Morgan Chase	Stable Asset	**	836,504	***
*		Participant	Participant notes receivable (rates from 1.25% to 5.25%; maturing from June 2011 to April 2037)		78,280	
					$ 4,403,450	

*Indicates a party-in-interest as defined by ERISA.
**Not applicable for participant-directed investments.
***This investment is presented at contract value to be consistent with the presentation in the Form 5500 filings.

The above information has been certified or provided by Hartford Retirement Services, LLC as agent for JP Morgan Chase Bank, N.A., the plan trustee, as complete and accurate.

FORM 5500 SCHEDULE C REPORT
SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION

CINCINNATI TOOL COMPANY P/S PLAN (070215)
PLAN YEAR END: 12/31

For use with lines 2(h), 3(c), 3(d), 3(e)

Recipient: J.P. Morgan EIN: 71-0930784

Service Codes: 15, 37, 38, 49, 52, 59, 60, 63, 64, 65, 71, 72, 99, 50 (if direct compensation amount reflected below)

1. Direct Compensation **$1,089.84**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction. Of this amount, our records indicate that J.P. Morgan received **$1,089.84** . Please review your records to determine what other service providers (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, plan auditor) received all or any portion of the remaining amount.

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to J.P. Morgan are the net result of aggregating direct compensation after the effects of adjustments processed in 2010, some of which may have pertained to prior years.

2. Indirect Compensation

Compensation paid with respect to Underlying Funds

Investment Option Name	*EIN*	*Fees Received from Funds on your Plan's Menu (rates as of 12/31/10)*	*Fund's Total Annual Expenses (as of 12/31/10)*
AMERICAN FUNDS AMER BALANCED-A	94-6050854	0.25% x assets plus $16/participant	0.67%
AMERICAN FUNDS FUNDAMENTAL INV-A	22-1557722	0.25% x assets plus $16/participant	0.69%
AMERICAN FUNDS GROWTH FUND-A	52-0792143	0.25% x assets plus $16/participant	0.69%
EATON VANCE LARGE CAP VALUE FD-A	04-6039283	0.45% x assets plus $16/participant	1.03%
GOLDMAN SACHS MID CAP VALUE-A	13-4019460	0.65% x assets	1.16%
JPMCB STABLE ASSET INC FD SVC	NA[1]		0.60%
JPMORGAN CORE BOND-A	26-3613641	0.45% x assets plus $16/participant	0.73%
JPMORGAN EQUITY INDEX FUND-A	26-3613641	0.45% x assets plus $16/participant	0.45%
JPMORGAN INTERNAT'L EQUITY IND-A	33-1043149	0.45% x assets plus $16/participant	1.07%
JPMORGAN INVESTOR GROWTH & INC-A	13-4161079	0.45% x assets plus $16/participant	0.50%
JPMORGAN MID CAP GROWTH-A	26-3613641	0.45% x assets plus $16/participant	1.24%
JPMORGAN SMALL CAP EQUITY FUND-A	33-1043149	0.45% x assets plus $16/participant	1.29%
JPMORGAN SMARTRETIREMENT 2015-A	33-1043149	0.45% x assets plus $16/participant	0.29%
JPMORGAN SMARTRETIREMENT 2020-A	33-1043149	0.45% x assets plus $16/participant	0.29%
JPMORGAN SMARTRETIREMENT 2030-A	33-1043149	0.45% x assets plus $16/participant	0.30%
JPMORGAN SMARTRETIREMENT 2040-A	33-1043149	0.45% x assets plus $16/participant	0.30%
JPMORGAN SMARTRETIREMENT 2050-A	33-1043149	0.45% x assets plus $16/participant	0.30%
JPMORGAN SMARTRETIREMENT INC-A	33-1043149	0.45% x assets plus $16/participant	0.28%

[1] At the time this report was generated this information was not available.

The list includes any investment option held by the plan during the 2010 calendar year. To arrive at an estimate of the dollar amount that JP Morgan received from each fund, multiply the rate of fees received from each fund by your plan's year-end balance (or if the fund was liquidated prior to year end, the balance on the liquidation date) and, if applicable, the per participant fee by the number of participants in the fund at year end (or the liquidation date if earlier). This will be an estimate because your plan's balance and number of participants will vary over the course of the year, so the year-end balance and number of participants may be higher or lower than the daily balance. In addition, these fees are calculated on a daily basis.

JPMorgan funds are distributed by JPMorgan Distribution Services, Inc., which is an affiliate of J.P. Morgan Retirement Plan Services LLC and JPMorgan Chase & Co. Affiliates of JPMorgan Chase & Co. receive fees for providing various services to JPMorgan funds, including fees for investment management, shareholder servicing, administration, distribution, custody, fund accounting, securities lending and other services.

Recipient: Reliance Trust Company EIN: 58-7428634

Indirect Compensation

Custodial/Trust service fee **$216.26**
Service Codes: 19, 99

Payors: Hartford Life Insurance Company EIN: 06-0974148
Hartford Retirement Services, LLC EIN: 26-1589907

Recipient: Hartford Retirement Services, LLC EIN: 26-1589907

Service Codes: 15, 37, 38, 49, 64, 65, 99

Base Fees	Payor: J.P. Morgan	EIN: 71-0930784	**$12,162.88**
Ancillary Fees	Payor: J.P. Morgan	EIN: 71-0930784	**$1,681.75**

Recipient: GPC Securities, Inc. EIN: 58-1517899

Service Codes: 15, 64, 65

Indirect Compensation

Transaction Processing Services	Payor: Hartford Retirement Services, LLC	EIN: 26-1589907	**$865.03**

Cincinnati Tool Steel Company
Profit Sharing Plan

Financial Report
December 31, 2010

Contents

Independent Auditor's Report	1
Financial Statements	
Statements of net assets available for benefits	2
Statement of changes in net assets available for benefits	3
Notes to financial statements	4-11
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	12

McGladrey

Independent Auditor's Report

To the Plan Administrator and Participants
Cincinnati Tool Steel Company
Profit Sharing Plan
Rockford, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of the Cincinnati Tool Steel Company Profit Sharing Plan as of December 31, 2010 and 2009 and the related statement of changes in net assets available for benefits for the year ended December 31, 2010 and the supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Hartford Retirement Services, LLC as agent for JP Morgan Chase Bank, N.A., the trustee of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. As disclosed in Note 3, the Plan Administrator has obtained certifications from the agent on behalf of the trustee regarding the completeness and accuracy of the information summarized in Note 3 that was provided to the Plan Administrator by the agent for the trustee as of and for the year ended December 31, 2010 and as of December 31, 2009.

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

As described in Note 2, the Plan adopted Financial Accounting Standards Board Accounting Standards Update 2010-25, *Plan Accounting – Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans,* as of December 31, 2010, which clarified how loans to participants should be classified and measured by defined contribution pension plans. This Update was retrospectively applied to December 31, 2009.

McGladrey & Pullen, LLP

Rockford, Illinois
July 21, 2011

McGladrey is the brand under which RSM McGladrey, Inc. and McGladrey & Pullen, LLP serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure.

Member of RSM International network, a network of independent accounting, tax and consulting firms.

Cincinnati Tool Steel Company Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	2010	2009 (As Revised)
Assets		
Investments, at fair value:		
Collective investment trust	**$ 828,139**	$ 455,608
Shares of registered investment companies	**3,488,666**	4,027,265
Total investments	**4,316,805**	4,482,873
Receivables:		
Employer contributions receivable	**142,000**	-
Notes receivable from participants	**78,280**	58,030
Total receivables	**220,280**	58,030
Net assets available for benefits at fair value	**4,537,085**	4,540,903
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**8,365**	19,479
Net assets available for benefits	**$ 4,545,450**	$ 4,560,382

See Notes to Financial Statements.

Cincinnati Tool Steel Company Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2010

Investment income:		
Net appreciation in fair value of investments:		
Shares of registered investment companies	$	365,942
Collective investment trust		11,621
Interest and dividends		53,027
		430,590
Interest income on notes receivable from participants		2,760
Contributions:		
Employer		142,000
Participants		215,641
		357,641
Total additions		790,991
Benefits paid directly to participants		804,844
Administrative expenses		1,079
Total deductions		805,923
Net decrease		(14,932)
Net assets available for benefits:		
Beginning of year		4,560,382
End of year	$	4,545,450

See Notes to Financial Statements.

Note 1. Plan Description

The following description of the Cincinnati Tool Steel Company Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all employees of Cincinnati Tool Steel Company (the Company). Employees must be 19 years of age and have completed one year of service in which the employee was credited with at least 1,000 hours to be eligible for the Plan. Participants may enter the Plan on January 1 and July 1 of each plan year. Participants must be employed at the end of the plan year in order to receive a share of the Company's discretionary match and profit sharing contribution. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Participant contributions are limited to a maximum of 50% of compensation. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The employer matching and profit sharing contributions are discretionary as determined by the Board of Directors of the Company each year. The Company approved contributions totaling $142,000 which were split between match contributions of approximately $87,000 and a profit sharing contribution of $55,000 during 2010. The Company did not approve a matching or profit sharing contribution during 2009. Contributions are subject to certain limitations.

Vesting: Participant contributions and earnings thereon vest immediately. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Investment options: Participants may direct their account balances into various investment options offered by the Plan. Participants may elect to change their investment options on a daily basis.

Payment of benefits: On termination of service for any reason, a participant with $5,000 or more in vested benefits may elect to receive either a lump-sum amount equal to the vested value of their account or periodic payments over their life expectancy. A participant with less than $5,000 in vested benefits may receive the value of the vested interest in their account as a lump-sum distribution. Participants are not eligible to receive their vested employer contribution balance until five years after their date of termination, unless the termination is due to retirement or death. In 2010, the Company approved an amendment to the Plan to allow in-service distributions from all accounts to participants who have not separated from service and have reached normal retirement age of 65.

Notes receivable from participants: Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Participants may only obtain loans for medical expenses, purchase of a principal residence, tuition expenses, death of participant's spouse or dependents, prevention of eviction from a participant's principal residence or expenses for the repair of damage to the employees' principal residence that would qualify for the casualty deduction. Note terms range from 1-5 years or up to 30 years for the purchase of a primary residence. The notes have maturities ranging from June 2011 through April 2037. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. The interest rates on the outstanding notes range from 1.25% to 5.25%. Principal and interest are paid ratably through payroll deductions.

Forfeited accounts: At December 31, 2010 and 2009, forfeited nonvested accounts totaled approximately $600 and $3,700, respectively. Forfeitures are allocated to eligible participant accounts based on eligible compensation. Total forfeitures allocated to participants in 2010 were approximately $3,700.

Note 2. Significant Accounting Policies

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to a fully benefit-responsive investment contract because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through a collective investment trust. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of benefits: Benefits are recorded when paid.

Recent accounting pronouncements: In January 2010, the Financial Accounting Standards Board (FASB) issued an amendment *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements* which requires new disclosures about transfers of financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurements and disclosures are required for each class of financial assets and liabilities, and disclosures about inputs and valuation techniques are required for both Level 2 and Level 3 measurements. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes. With respect to matters other than Level 3 measurements, the amendment was effective and adopted in the current year. There were no transfers between Level 1 and 2 investments. See Note 5 for the disclosures for each class of assets. The guidance related to Level 3 measurements is effective for periods beginning on or after December 15, 2010 and has not yet been adopted. The Plan's management is currently evaluating the impact of the guidance related to the financial statement disclosures.

Note 2. Significant Accounting Policies (Continued)

In September 2010, the FASB issued an amendment, *Plan Accounting – Defined Contribution Pension Plans: Reporting Loans to Participants by Defined Contribution Pension Plans,* which provides guidance on how loans to participants should be classified and measured by defined contribution pension plans. This amendment requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. This amendment is effective for periods ending after December 15, 2010, with early adoption permitted. This amendment requires retrospective application to all periods presented. This amendment was adopted for the year ended December 31, 2010, and retrospectively applied to December 31, 2009. Prior year amounts and disclosures have been revised to reflect the retrospective application of this new amendment. The adoption resulted in a reclassification of participant loans totaling $78,280 and $58,030 from investments to notes receivable as of December 31, 2010 and 2009, respectively.

In May 2011, the FASB issued Accounting Standards Update, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs.* The update amended *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in *Fair Value Measurements and Disclosures.* In addition, the update requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of the update will have on the Plan's financial statements.

Subsequent events: Plan management has evaluated subsequent events through July 21, 2011, the date on which the financial statements were available to be issued.

Note 3. Information Certified or Provided by Hartford Retirement Services, LLC as Agent for JPMorgan Chase Bank, N.A., the Trustee of the Plan

The following is a summary of the Plan's asset information as of December 31, 2010 and 2009, and for the year ended December 31, 2010, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Hartford Retirement Services, LLC (Hartford) as agent for JPMorgan Chase Bank, N.A. (Chase), the trustee of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from Hartford as agent for Chase that the information provided to the Plan Administrator by the agent for the trustee related to the following assets is complete and accurate. Accordingly, as permitted by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedule related to the following assets.

	December 31, 2010	December 31, 2009
Shares of registered investment companies, at fair value	$ 3,488,666	$ 4,027,265
Collective investment trust, at contract value	836,504	475,087
Notes receivable from participants	78,280	58,030

Note 3. Information Certified or Provided by Hartford Retirement Services, LLC as Agent for JPMorgan Chase Bank, N.A., the Trustee of the Plan

Hartford as agent for Chase also certified to the completeness and accuracy of $377,563 of net appreciation in fair value of investments and $55,787 of interest and dividends related to the aforementioned plan assets for the year ended December 31, 2010.

Note 4. Investments

The following table presents investments that represent 5% or more of the Plan's net assets at December 31:

	2010	2009
Investments at fair value, based on quoted market price:		
Shares of registered investment companies:		
The American Funds Group:		
Growth Fund of America	$ 1,819,615	$ 2,429,169
Fundamental Investors Fund	639,161	755,220
American Balanced Fund	460,989	398,926
JP Morgan Group:		
Core Bond Fund	338,725	327,017
Investment as quoted by the funds sponsor:		
Collective investment fund:		
JP Morgan Stable Asset, at contract value	836,504	475,087
JP Morgan Stable Asset, at fair value	828,139	455,608

Note 5. Fair Value Measurements

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Collective investment trust: The collective investment trust funds are reported at net asset value per share (NAV) based on information reported by the trust's sponsor representing the fair value of the trust's underlying investments.

Shares of registered investment companies: Shares of registered investment companies are reported at fair value based on the quoted market price of the fund which represents the net asset value of the shares held by the Plan at year-end.

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

Note 5. Fair Value Measurements (Continued)

The following tables present the Plan's fair value hierarchy for those assets measured at fair value as of December 31, 2010 and 2009:

	2010			
	Assets at Fair Value			
	Total	Level 1	Level 2	Level 3
Collective investment trust:				
Stable asset (a)	$ 828,139	$ -	$ 828,139	$ -
Shares of registered investment companies:				
Large cap growth	1,819,615	1,819,615	-	-
Large cap blend	651,135	651,135	-	-
Large cap value	19,139	19,139	-	-
Foreign large cap blend	16,278	16,278	-	-
Mid cap value	4,461	4,461	-	-
Mid cap growth	23,914	23,914	-	-
Small cap growth	24,892	24,892	-	-
Intermediate term bond	338,725	338,725	-	-
Target date (b)	129,422	129,422	-	-
Moderate allocation (c)	461,085	461,085	-	-
	$ 4,316,805	$ 3,488,666	$ 828,139	$ -

	2009			
	Assets at Fair Value			
	Total	Level 1	Level 2	Level 3
Collective investment trust:				
Stable asset (a)	$ 455,608	$ -	$ 455,608	$ -
Shares of registered investment companies:				
Large cap growth	2,429,169	2,429,169	-	-
Large cap blend	769,209	769,209	-	-
Large cap value	16,931	16,931	-	-
Foreign large cap blend	10,764	10,764	-	-
Mid cap value	2,844	2,844	-	-
Mid cap growth	17,806	17,806	-	-
Small cap growth	21,129	21,129	-	-
Intermediate term bond	327,017	327,017	-	-
Target date (b)	33,384	33,384	-	-
Moderate allocation (c)	399,012	399,012	-	-
	$ 4,482,873	$ 4,027,265	$ 455,608	$ -

Note 5. Fair Value Measurements (Continued)

(a) Stable Value – the objective of this category is to preserve the value of money invested, perform better than the average money market fund, and earn consistent, reliable income. The fund invests in a high quality fixed income portfolio consisting of investment grade fixed income securities, primarily U.S. Treasury, agency, corporate, mortgage-backed, asset-backed, and privately placed mortgage debt. The fund also has investments in contracts that are issued by insurance companies and banks.

(b) Target Date – are mutual funds in the hybrid category that automatically resets the asset mix (stocks, bonds, cash equivalents) in its portfolio according to a selected time frame that is appropriate for a particular investor.

(c) Moderate Allocation – this investment seeks conservation of capital, current income and long-term growth of capital and income. The fund invests in a broad range of securities, including stocks, bonds and securities issued by the U.S. government.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using the net asset value per share as of December 31, 2010 and 2009:

	2010 Fair Value Estimated Using Net Asset Value per Share			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Stable asset	$ 828,139	$ -	Immediate	12 months

	2009 Fair Value Estimated Using Net Asset Value per Share			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Stable asset	$ 455,608	$ -	Immediate	12 months

Note 6. Related Party Transactions

Certain plan investments are shares of registered investment companies and a collective investment trust managed by JP Morgan Chase Bank, N.A., the plan trustee and, therefore, these transactions qualified as party-in-interest transactions. Fees paid to the trustee by the Plan for administrative expenses amounted to approximately $1,100 in 2010.

Certain administrative functions are performed by officers or employees of the Company for which no compensation is received from the Plan.

Note 7. Plan Termination

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

Note 8. Income Tax Status

The Plan has adopted a nonstandardized form of a prototype plan sponsored by Hartford Retirement Services, LLC. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has been amended since the prototype plan received the opinion letter, however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by U.S. federal, state or local authorities for years before 2007.

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2010 and 2009 to Form 5500:

	2010	2009
Net assets available for benefits per the financial statements	$ 4,545,450	$ 4,560,382
Differences in:		
Investments	86,645	77,509
Notes receivable from participants	(78,280)	(58,030)
Adjustments from fair value to contract value for benefit-responsive investment contracts	(8,365)	(19,479)
Employee contributions receivable	(142,000)	-
Net assets available for benefits as presented on Form 5500	$ 4,403,450	$ 4,560,382

Net decrease in net assets available for benefits per the financial statements	$ (14,932)
Investment income	11
Administrative expenses	(11)
Employer contributions	(142,000)
Net decrease in net assets available for benefits per the Form 5500	$ (156,932)

Note 10. Subsequent Event

Subsequent to year-end, the Company amended the plan document to modify the plan name to Cincinnati Tool Steel Company Profit Sharing and 401(k) Plan effective July 1, 2011.

Cincinnati Tool Steel Company Profit Sharing Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

	(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Payor or Maturity Value	(d) Cost	(e) Current Value	
		Shares of Registered Investment Companies:				
*		JP Morgan Chase	Smart Retirement Income A Fund	**	$ 62	
*		JP Morgan Chase	Smart Retirement 2015 Fund	**	191	
*		JP Morgan Chase	Smart Retirement 2020 Fund	**	22,328	
*		JP Morgan Chase	Smart Retirement 2030 Fund	**	20,696	
*		JP Morgan Chase	Smart Retirement 2040 Fund	**	18,051	
*		JP Morgan Chase	Smart Retirement 2050 Fund	**	68,094	
*		JP Morgan Chase	Core Bond Fund	**	338,725	
*		JP Morgan Chase	Small Cap Equity A Fund	**	24,892	
*		JP Morgan Chase	International Equity Index Fund	**	16,278	
*		JP Morgan Chase	Equity Index A Fund	**	11,974	
*		JP Morgan Chase	Diversified Mid Cap Growth Fund	**	23,914	
*		JP Morgan Chase	Investor Growth & Income Fund	**	96	
		Goldman Sachs	Mid Cap Value A Fund	**	4,461	
		Eaton Vance	Large Cap Value A Fund	**	19,139	
		The American Funds Group	Growth Fund of America	**	1,819,615	
		The American Funds Group	Fundamental Investors Fund	**	639,161	
		The American Funds Group	American Balanced Fund	**	460,989	
					3,488,666	
		Investment in Collective Investment Trust:				
*		JP Morgan Chase	Stable Asset	**	836,504	***
*		Participant	Participant notes receivable (rates from 1.25% to 5.25%; maturing from June 2011 to April 2037)		78,280	
					$ 4,403,450	

*Indicates a party-in-interest as defined by ERISA.
**Not applicable for participant-directed investments.
***This investment is presented at contract value to be consistent with the presentation in the Form 5500 filings.

The above information has been certified or provided by Hartford Retirement Services, LLC as agent for JP Morgan Chase Bank, N.A., the plan trustee, as complete and accurate.