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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MODERN PLATING CORPORATION 401(K) PROFIT SHARING RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1965

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
MODERN PLATING CORPORATION

701 SOUTH HANCOCK
P.O. BOX 838
FREEPORT, IL 61032

2b Employer Identification Number (EIN)
36-2075295

2c Sponsor's telephone number
815-235-3111

2d Business code (see instructions)
332810

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.	07/26/2011	MICHAEL MURRAY
	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")
MODERN PLATING CORPORATION

701 SOUTH HANCOCK
P.O. BOX 838
FREEPORT, IL 61032

3b Administrator's EIN
36-2075295

3c Administrator's telephone number
815-235-3111

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**	81
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**	80
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	5
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	85
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	85
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	5
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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)		**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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
MODERN PLATING CORPORATION 401(K) PROFIT SHARING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MODERN PLATING CORPORATION

D Employer Identification Number (EIN)
36-2075295

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: STABLE VALUE FUND

b Name of sponsor of entity listed in (a): UNION BOND & TRUST COMPANY

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)
93-6274329-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: CHARLES SCHWAB STABLE VALUE FUND

b Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST COMPANY

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)
81-0625180-001	C	324702

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

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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

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
MODERN PLATING CORPORATION 401(K) PROFIT SHARING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-2075295

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)	3813	2359
(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)	49894	37674
(9) Value of interest in common/collective trusts	1c(9)	466117	324702
(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)	775221	1025966
(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	1295045	1390701
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		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1295045	1390701

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)	0	
(B) Participants	2a(1)(B)	96907	
(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)		96907
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)	2793	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2793
(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)	20384	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		20384
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		8185
(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)		105167
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		233436
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	129830	
(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)		129830
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)	7950	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7950
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		137780
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		95656
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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: CLIFTON GUNDERSON LLP (2) EIN: 37-0802863

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		1000000
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
MODERN PLATING CORPORATION 401(K) PROFIT SHARING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-2075295

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** 0

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): 36-7031389 58-1428634

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):

MODERN PLATING CORPORATION 401(K)
PROFIT SHARING RETIREMENT PLAN
Freeport, Illinois

FINANCIAL STATEMENTS
December 31, 2010 and 2009

Clifton Gunderson LLP
Certified Public Accountants & Consultants

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Clifton Gunderson LLP
Certified Public Accountants & Consultants

Independent Auditor's Report

To the Plan Administrator of the
Modern Plating Corporation 401(k)
Profit Sharing Retirement Plan
Freeport, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of Modern Plating Corporation 401(k) Profit Sharing Retirement Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule as of December 31, 2010. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information described in Note 3, which was certified by AMCORE Bank, N.A., Harris N.A., and Midland Financial Strategies, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that AMCORE Bank, N.A. held the Plan's investment assets and participant notes receivable and executed related transactions as of and for the year ended December 31, 2009, and Harris N.A. held the Plan's investment assets and participant notes receivable and executed related transactions for the period from January 1, 2010 to June 30, 2010, and Midland Financial Strategies held the Plan's investment assets and participant notes receivable and executed related transactions for the period from July 1, 2010 to December 31, 2010. The Plan Administrator has obtained certifications from the trustees as of and for the years ended December 31, 2010 and 2009 that the information provided to the Plan Administrator by the trustees is complete and accurate.

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 by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Clifton Gunderson LLP

Dixon, Illinois
July 25, 2011

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Member of HLB International

MODERN PLATING CORPORATION 401(k) PROFIT SHARING RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2010 and 2009

ASSETS

	2010	2009
Participant-directed investments at fair value	$ 1,359,051	$ 1,243,529
Receivables		
Employee contributions	-	3,813
Notes receivable from participants	37,674	49,894
	37,674	53,707
Non-interest bearing cash	2,359	-
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	1,399,084	1,297,236
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(8,382)	(2,191)
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,390,702	$ 1,295,045

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

MODERN PLATING CORPORATION 401(k) PROFIT SHARING RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended December 31, 2010 and 2009

	2010	2009
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	$ 113,352	$ 166,633
Interest and dividends	20,384	20,020
Net investment income	133,736	186,653
Interest income from notes receivable from participants	2,793	4,101
Participant contributions	96,907	104,689
Total additions	233,436	295,443
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	129,829	263,956
Administrative expenses	7,950	12,698
Total deductions	137,779	276,654
NET INCREASE	95,657	18,789
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	1,295,045	1,276,256
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 1,390,702	$ 1,295,045

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

MODERN PLATING CORPORATION 401(K)
PROFIT SHARING RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Modern Plating Corporation 401(k) Profit Sharing Retirement 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 and was established for employees of Modern Plating Corporation ("the Company"). The Plan was amended to also include employees of Superior Coatings & Finishes, LLC, a subsidiary of the Company, effective August 1, 2006. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA"). For the purpose of this Plan, a trust has been created to receive all contributions and to pay all benefits under the Plan.

The Company has selected one employee of the Company as administrator of the Plan. Among the duties of the administrator are the maintenance of participant records, the determination of the right of any person to a benefit, and others.

For the 2009 Plan year and into the 2010 Plan year, AMCORE Bank, N.A. was the named trustee of the Plan responsible for the safekeeping of the trust fund. On April 23, 2010, AMCORE Bank, N.A. went into receivership and all deposit accounts were transferred to Harris N.A. Harris N.A. provided trustee services until July 1, 2010 at which time Midland Financial Strategies took over as trustee. Also on July 1, 2010, Retirement Direct began providing recordkeeping services.

Participation

Participation in the Plan is extended to any individual who is in the service and employ of Modern Plating Corporation or Superior Coatings & Finishes, LLC, excluding those deemed as excluded employees. Prior to January 1, 2010, such individuals became eligible to make salary reduction contributions upon completion of three months of service with the Company. The Plan was amended as of January 1, 2010 to exclude the service requirement for salary reduction contributions. Eligible participants may enter the Plan on the following January 1, April 1, July 1, or October 1. Participants are enrolled automatically by the Plan Sponsor unless the participant elects out of participating in the Plan. With respect to matching contributions and discretionary profit sharing contributions, such individuals will be eligible upon completion of one year of service (1,000 hours).

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Contributions

Participants' contribution
The Plan permits voluntary contributions by participants of pretax dollars up to the maximum amount as defined by certain Internal Revenue Code (IRC) limitations. Participants' elective contributions withheld from their compensation will be paid, weekly or bi-weekly depending on the participant's pay schedule, to the Plan trustee. 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 benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Matching contribution
The Company may make a discretionary matching contribution equal to a discretionary percentage of the participant's salary deferrals. Participants must be employed on the last day of the Plan year to be eligible for an allocation of the matching contribution. For the 2010 and 2009 Plan years, the Company contributed -0-%. Matching contributions would be invested in the same options as participant contributions, at the participant's discretion.

Discretionary contribution
The Company also may fund the Plan by a discretionary profit sharing contribution. Participants must be employed on the last day of the Plan year to be eligible for an allocation of the profit sharing contribution. During the 2010 and 2009 Plan years, the Company made no discretionary contribution to the Plan. Discretionary contributions would be invested in the same options as participant contributions, at the participant's discretion.

Participant Accounts

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

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are immediately vested in their elective contributions plus earnings thereon. Participants' interests in their share of the Company matching and profit sharing contributions vest in accordance with the following schedule based on years of service (a 12 consecutive month period of at least 1,000 hours of service):

Years of Service	Vesting Percentage
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years or more	100%

If an active participant dies prior to attaining normal retirement age, the participant's vesting percentage shall be 100%. Full vesting also occurs upon attainment of age 65 or termination of employment due to disability.

Forfeited Accounts

At December 31, 2010 and 2009, forfeited non-vested accounts totaled $-0-. These accounts may be used to reduce future Company contributions or for payment of Plan expenses. $-0- and $334 of these accounts were used to pay Plan expenses for the Plan years ending December 31, 2010 and 2009, respectively.

Payment of Benefits

Benefits are payable to the participant upon:

a) death or retirement from the service of Company on or after normal retirement date (age 65) or on account of disability; or

b) resignation or dismissal from the service of Company prior to normal retirement date.

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits (Continued)

If the benefits are payable in the event of (a) above, the amount of the benefits would be equal to the then balance in the participant's accounts. However, if (b) is applicable, the benefits payable would be the total of the participant's own contributions, and the Company matching and discretionary contributions, up to the amount of participant's vested interest in the Company's contributions. If the vested benefits are less than $5,000, the balance will be distributed as either a cash distribution or rolled into an individual retirement account (IRA). If the participant does not elect a method of payment and the vested balance is greater than $1,000, it will automatically be rolled over into an IRA. Balances of $1,000 or less will be distributed in lump sums to the participant. If the balance is more than $5,000, an election to receive the benefit must be made. Benefits may be paid in either a lump-sum payment or substantially equal installments over a period of time not exceeding the participant's life expectancy or the joint life expectancy of the participant and the beneficiary.

Each participant or former participant may, in writing, designate a beneficiary or beneficiaries to whom distributions of his interest in the Trust shall be made in the event of participants' death.

In-service withdrawals are available to participants if the participant has reached the age of 59 ½ and is 100% vested in the account from which such distribution is made.

Notes Receivable from Participants

A participant may borrow the lesser of $50,000 or 50% of the participant's vested account balance, with a minimum loan balance of $1,000. Loans will only be granted if the participant has incurred a financial hardship or has a specified financial need. The loans are secured by the balance in the participant's account. Loans are repayable through payroll deductions over periods ranging up to 60 months. The interest rate is determined by the Plan Administrator based on prevailing market conditions and is fixed over the life of the note. At December 31, 2010 and 2009, interest rates on participant loans ranged from 4.25% to 9.25%.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

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 fully benefit-responsive investment contracts 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 common collective trust. Contract value for this collective trust is based on the net asset value at the fund as reported by the investment advisor. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the collective trust as well as the adjustment of the investment in the collective trust from fair value to contract value relating to the investment contracts. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is defined as 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 4 for discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

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 terms of the Plan document.

Change in Accounting Principles

In September 2010, the Financial Accounting Standards Board (FASB) released Accounting Standards Update (ASU) 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans.* The ASU clarifies how loans to participants should be classified and measured by defined contribution pension benefit plans. This guidance requires that loans to participants be reported as notes receivable from participants in the statements of net assets available for benefits and be measured at their unpaid principal balance plus any accrued but unpaid interest. The Plan adopted this guidance in its December 31, 2010 financial statements and has reclassified participant loans of $49,894 from participant-directed investments to notes receivable from participants as of December 31, 2009. The Plan also reclassified interest income from participant loans of $4,101 from investment income to interest income from notes receivable from participants for the year ended December 31, 2009. Net assets of the Plan were not affected by the adoption of this guidance.

NOTE 3 - INVESTMENTS

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

a) Total participants' directed investments included in the investments in the accompanying statements of net assets available for benefits of $1,350,669 as of December 31, 2010 and $1,241,338 as of December 31, 2009.

b) Notes receivable from participants as shown in the accompanying statements of net assets available for benefits of $37,674 and $49,894 as of December 31, 2010 and 2009, respectively.

c) Net investment income as shown in the accompanying statements of changes in net assets available for benefits of $133,736 and $186,653 for the years ended December 31, 2010 and 2009, respectively.

d) Interest income from notes receivable from participants as shown in the accompanying statements of changes in net assets available for benefits of $2,793 and $4,101 for the years ended December 31, 2010 and 2009, respectively.

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

Investment income is comprised of the following for the years ended December 31:

	2010	2009
Interest and dividends from mutual funds	$ 20,384	$ 20,020
Net appreciation in fair value of investments:		
Mutual funds	$ 105,167	$ 157,307
Common collective fund	8,185	9,326
	$ 113,352	$ 166,633

NOTE 3 - INVESTMENTS (CONTINUED)

The fair value of individual investments that represents five percent or more of the Plan's net assets as of December 31 are as follows:

	2010	2009
Mutual funds:		
Dodge & Cox Stock Fund	$ 116,046	$ 80,077
Selected American Fund	186,479	177,088
Transamerica Premier Balanced Fund	127,627	109,021
Perkins Mid Cap Value Fund	73,543	78,415
Calamos Growth Fund	70,635	*
Allianz RCM Technology Fund	73,542	*
Europacific Growth Fund	78,015	*
PIMCO Total Return Fund	160,498	*
Common collective funds:		
Morley Stable Value Fund	*	468,308
Schwab Stable Value Fund	333,084	*

* Below 5% threshold

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS

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

- Level 1—Inputs to the valuation methodology are unadjusted quoted prices for identical assets and 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 and liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability:
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

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 at December 31, 2010 and 2009.

- Mutual funds: Valued at the net asset value ("NAV") of the shares held by the Plan at year end. NAV is determined based on quoted prices in active markets.

- Common collective fund: The common collective fund invests in collective investments and reinvestment in one or more bank, insurance company, or synthetic invest contracts, and in short term investments which are not publicly traded. The fund is valued at the net-assets value per unit on the valuation date (December 31, 2010 and 2009). There are no redemption restrictions for Plan participants with this fund.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Assets at Fair Value as of December 31, 2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Growth funds	$ 392,781	$ -	$ -	$ 392,781
Fixed income funds	160,498	-	-	160,498
Index funds	42,536	-	-	42,536
Balanced funds	430,152	-	-	430,152
Total mutual funds	1,025,967	-	-	1,025,967
Common collective fund	-	333,084	-	333,084
Total assets at fair value	$1,025,967	$ 333,084	$ -	$ 1,359,051

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

	Assets at Fair Value as of December 31, 2009			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Growth funds	$ 252,741	$ -	$ -	$ 252,741
Fixed income funds	49,991	-	-	49,991
Index funds	9,039	-	-	9,039
Balanced funds	369,655	-	-	369,655
International funds	49,247	-	-	49,247
Other funds	44,547	-	-	44,547
Total mutual funds	775,220	-	-	775,220
Common collective fund	-	468,309	-	468,309
Total assets at fair value	$ 775,220	$ 468,309	$ -	$ 1,243,529

NOTE 5 - GUARANTEED INVESTMENT CONTRACT

Until July 1, 2010, the Plan invested in a fully benefit-responsive investment contract, the Morley Stable Value Fund. The Plan eliminated this investment option upon changing trustees in July 2010. Beginning July 1, 2010, the Plan invests in a fully benefit-responsive investment contract, the Schwab Stable Value Fund. The contracts provide that participants execute Plan transactions at contract value. Contract value represents contributions made to the funds, plus earnings, less participant withdrawals. Certain events, such as Plan termination, which results in a material and adverse effect on the investment contract, may limit the ability of the Plan to transact at contract value or may allow for the termination of the investment contract at less than contract value. At this time, the Company believes that any events that may limit the ability of the Plan to transact at contract value are remote.

The methodology used to calculate performance is based on the last day of the Plan year, and includes income earned by the fund's assets on the last day of the Plan year divided by the fair value of all the Plan assets (market value spot yield), and the fund's interest distributed to Plan participants during the Plan year divided by fair value of all the Plan assets (book value spot yield). The average yields are as follows:

	2010	**2009**
Based on actual earnings	2.65%	1.76%
Based on interest rate credited to participants	2.07%	1.99%

NOTE 6 - RELATED-PARTY TRANSACTIONS

Certain Plan Investments are funds managed by the trustees. These transactions qualify as party-in-interest transactions.

Fees paid by the Plan for administrative and investment management services amounted to $7,950 and $12,698 for the years ended December 31, 2010 and 2009, respectively. Remaining administrative fees related to the Plan were paid by the Company.

Certain administrative functions are performed by officers and employees of the Company, for which no compensation is received.

NOTE 7 - PLAN TERMINATION

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

NOTE 8 - TAX STATUS

As detailed in Note 1, prior to July 1, 2010, the Plan and related trust adopted an AMCORE Investment Group, NA Volume Submitter Profit Sharing 401(k) Plan that received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008, which stated the prototype Plan was acceptable for use by employers under Section 401 of the Internal Revenue Code (IRC).

Effective with the change in trustees on July 1, 2010, the Plan and related trust have adopted the Retirement Direct LLC Prototype Non-Standardized Profit Sharing Plan with CODA that received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008, which stated that the prototype Plan is acceptable for use by employers under Section 401 of the Internal Revenue Code (IRC). The Plan itself has not requested a determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE 9 - RISKS AND UNCERTAINTIES

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

NOTE 10 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net increase per the financial statements for the years ended December 31, 2010 and 2009 to Form 5500:

	2010	2009
Net increase per the financial statements	$ 95,657	$ 18,789
Plus amounts accrued in prior year and received in current year	-	7,794
Less excess contributions received	-	(3,469)
Income per Form 5500	$ 95,657	$ 23,114

The following is a reconciliation of the fair value of the investment in the common collective fund per the supplemental information for the years ended December 31, 2010 and 2009 to Schedule D and Schedule H, Part I, line 9 of Form 5500:

	2010	2009
Fair value of investment in common collective trust	$ 333,084	$ 468,308
Plus adjustments from fair value to contract value for fully benefit responsive investment contract	(8,382)	(2,191)
Balance at end of year as reported per Schedule D and Schedule H, Part I, line 9 of Form 5500	$ 324,702	$ 466,117

NOTE 11 - SUBSEQUENT EVENTS

Management evaluated subsequent events through July 25, 2011, the date the financial statements were available to be issued. Events or transactions occurring after December 31, 2010, but prior to July 25, 2011 that provided additional evidence about conditions that existed at December 31, 2010, have been recognized in the financial statements for the year ended December 31, 2010. Events or transaction that provided evidence about conditions that did not exist at December 31, 2010 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended December 31, 2010.

SUPPLEMENTAL INFORMATION

MODERN PLATING CORPORATION 401(k) PROFIT SHARING RETIREMENT PLAN
EIN: 36-2075295
Plan Number: 001
Schedule H, Line 4i--Schedule of Assets (Held At End of Year)
December 31, 2010

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Participant Directed Investments			
	Schwab Stable Value Fund	Common collective fund 16,613.240 units	**	$ 333,084
	American Funds Growth Fund of America	Mutual fund 1,453.857 shares	**	43,892
	Perkins Mid Cap Value Fund	Mutual fund 3,258.458 shares	**	73,543
	Calamos Growth Fund	Mutual fund 1,323.251 shares	**	70,635
	Aston/Optimum Mid Cap Fund	Mutual fund 304.196 shares	**	9,716
	Dodge & Cox Stock Fund	Mutual fund 1,076.895 shares	**	116,046
	Allianz RCM Technology Fund	Mutual fund 1,572.751 shares	**	73,542
	Europacific Growth Fund	Mutual fund 1,917.775 shares	**	78,015
	PIMCO Total Return Fund	Mutual fund 14,792.431 shares	**	160,498
	RS Partners Fund	Mutual fund 1,312.716 shares	**	43,438
	Selected American Fund	Mutual fund 4,499.968 shares	**	186,479
	Transamerica Premier Balanced Fund	Mutual fund 5,590.267 shares	**	127,627
	Vanguard Small Cap Value Index Fund	Mutual fund 2,656.856 shares	**	42,536
	Notes Receivable from Participants			
*	Participant loans	Interest rates ranging from 4.25% - 9.25%	$ -	37,674
				$ 1,396,725

* Indicates a party-in-interest, as defined by ERISA.
** Not applicable as the Plan is participant directed.

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