Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
MERIT INDUSTRIES, INC. PS AND 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 11/01/1979

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
AMI ENTERTAINMENT NETWORK DBA MERIT INDUSTRIES

4147 EASTERN AVENUE, STE 200
GRAND RAPIDS, MI 49508

2b Employer Identification Number (EIN)
23-2972134

2c Sponsor's telephone number
616-248-9404

2d Business code (see instructions)
335900

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.	09/19/2011	SHERRY BETZ ROSS
	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

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") AMI ENTERTAINMENT NETWORK DBA MERIT INDUSTRIES 4147 EASTERN AVENUE, STE 200 GRAND RAPIDS, MI 49508	**3b** Administrator's EIN 23-2972134 **3c** Administrator's telephone number 616-248-9404

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:		**4b** EIN
a Sponsor's name		**4c** PN
5 Total number of participants at the beginning of the plan year	**5**	335
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**	276
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	49
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	325
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	2
f Total. Add lines **6d** and **6e**	**6f**	327
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	327
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	174
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 3D 2T

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

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

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

a Pension Schedules	**b General Schedules**
(1) ☒ **R** (Retirement Plan Information)	**(1)** ☒ **H** (Financial Information)
(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)** ☐ **I** (Financial Information – Small Plan)
	(3) ☐ ___ **A** (Insurance Information)
	(4) ☒ **C** (Service Provider Information)
(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)** ☐ **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	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2010
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

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

A Name of plan
MERIT INDUSTRIES, INC. PS AND 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMI ENTERTAINMENT NETWORK DBA MERIT INDUSTRIES

D Employer Identification Number (EIN)
23-2972134

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)

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 50 59 60 62 63 64 65 72 99	N/A	507	Yes [X] No [ ]	Yes [X] No [ ]	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 25	N/A	0	Yes [X] No [ ]	Yes [ ] No [X]	285	Yes [ ] No [X]

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

GPC SECURITIES, 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	N/A	0	Yes [X] No [ ]	Yes [ ] No [X]	1132	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 ☐

(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
HARTFORD RETIREMENT SERVICES, LLC	52 59 60 62 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 FEE AND COMPENSATION DISCLOSURE 26-1589907	SEE FEE AND COMPENSATION 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 25 64 65	285

(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 REPORT ATTACHED

(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	1132

(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

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

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(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 H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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
MERIT INDUSTRIES, INC. PS AND 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMI ENTERTAINMENT NETWORK DBA MERIT INDUSTRIES

D Employer Identification Number (EIN)
23-2972134

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)	15952	
(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)	101247	65860
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5551731	5660717
(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	5668930	5726577
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	5668930	5726577

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)	230253	
(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)		230253
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)	6202	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6202
(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)	90429	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		90429
(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)		
(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)		476362
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		803246

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	745092	
(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)		745092
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)	507	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		507
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		745599

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		57647
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: LARSON ALLEN LP **(2)** EIN: 41-0746749

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		2500000
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)	Retirement Plan 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 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.**	**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
MERIT INDUSTRIES, INC. PS AND 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AMI ENTERTAINMENT NETWORK DBA MERIT INDUSTRIES

D Employer Identification Number (EIN)
23-2972134

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): 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):

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):

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2010 AND 2009

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
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YEARS ENDED DECEMBER 31, 2010 AND 2009

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INDEPENDENT AUDITORS' REPORT

Benefits Committee
Merit Industries, Inc. Profit Sharing & 401 (K) Plan
Bristol, Pennsylvania

We were engaged to audit the accompanying statements of net assets available for benefits of Merit Industries, Inc. Profit Sharing & 401 (K) Plan as of December 31, 2010 and 2009, related statements of changes in net assets available for benefits for the years then ended and the supplemental 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 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 cited in Note 5, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the Plan administrator by the trustee 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.

LarsonAllen LLP

LarsonAllen LLP

Blue Bell, Pennsylvania
August 16, 2011

NEXIA INTERNATIONAL
An independent member of Nexia International

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
INVESTMENTS (at Fair Value)		
Mutual Funds	$ 5,660,716	$ 5,551,730
RECEIVABLES		
Employee Contributions	-	15,952
Notes Receivable from Participants	65,860	101,247
Total Receivables	65,860	117,199
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
ADDITIONS TO (DEDUCTIONS FROM) NET ASSETS AVAILABLE FOR BENEFITS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 476,399	$ 961,664
Dividends	90,393	101,217
Total Investment Income	566,792	1,062,881
INTEREST INCOME ON NOTES RECEIVABLES FROM PARTICIPANTS	6,202	11,769
CONTRIBUTIONS		
Employee 401(k) Deferral	230,253	285,014
Employer Match	-	103,946
Employee Rollover	-	10,216
Total Contributions	230,253	399,176
BENEFITS PAID TO PARTICIPANTS	(745,092)	(516,819)
ADMINISTRATIVE EXPENSES	(508)	(585)
NET INCREASE	57,647	956,422
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	5,668,929	4,712,507
End of Year	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Merit Industries, Inc. Profit Sharing & 401 (K) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective January 1, 1995 covering employees of the Merit Industries, Inc. (the Company) and is intended to comply with Section 401(k) of the Internal Revenue Code. The Plan is available to substantially all employees of the Company over the age of twenty-one years old who have completed six months of service and complete 1,000 hours in a twelve month period. Effective April 1, 2010 the eligibility requirement changed to 30 days. Participants are eligible to enter the Plan on a quarterly basis. The Plan was most recently amended effective December 24, 2010. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code. Eligible participants are permitted to elect to have a percentage, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) contributions to the Plan. Participants age 50 or older are allowed to make catch-up contributions.

The Employer has a discretionary match contribution. The Employer contributed a matching contribution equal to 50% of elective deferrals up to 8% of each participant's eligible compensation for the year ended December 31, 2009, as defined by in the Plan document. No discretionary match contribution was made for the year ended December 31, 2010. The Company paid employer contributions of $103,946 for the year ended December 31, 2009. In addition, the Employer has a discretionary profit sharing plan in which it may make contributions as a percentage of all eligible non-highly compensated participants. No profit sharing contribution was made for the years ended December 31, 2010 and 2009.

Participants direct the investment of contributions into various investment options offered by the Plan. Contributions are subject to limitations.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans or conduit IRA's.

Participant Accounts

Each participant's account is credited with the participant's contributions, an allocation of the Company's contributions and Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. Participant accounts are valued daily. 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 contributions plus actual earnings thereon. Vesting in the Company is matching and profit sharing contribution portion of the accounts, plus actual earnings thereon, is based on years of continuous service. A participant is 100 percent vested after six years of credited service, and is done on a graded scale.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The notes are secured by the balance in the participant's account and bear interest at rate commensurate with local prevailing rates as determined annually by the Plan's benefits committee. The notes rates range from 5.25% to 10.25%. Notes other than notes used to purchase a principal residence, must be repaid within five years. Principal and interest is paid ratably through bi-weekly payroll deductions.

Benefit Payments

Upon termination of service, death, disability, or retirement (age 65), the participant will receive the value of the vested interest in his or her account in the form of a lump sum distribution. The Plan allows for in-service distributions if a participant reaches age 59½ and hardship distributions subject to Plan provisions. If a participant terminates employment and the participant's account balance does not exceed $1,000, the Plan Administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts

Forfeited non-vested accounts are used to reduce future Company contributions. Forfeited non-vested accounts as of December 31, 2010 and 2009 totaled $129,825 and $116,786, respectively. There were no forfeitures used to reduce Company contributions for the years ended December 31, 2010 and 2009.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities. Estimates also affect the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Fair Value Measurements

The Plan categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine 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 are described as follows:

Level 1; Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2; Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2010 and 2009.

Valuation of Investment and Income Recognition

The Plan's investments are valued 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. Investments in mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

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

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.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

The Company pays for certain administrative expenses incurred by the Plan.

Notes Receivable from Participants

During 2010, Financial Accounting Standards Board (FASB) released guidance that reclassifies participant loans from investments to notes receivable effective for fiscal years ending after December 15, 2010. The guidance permits early adoption and requires the reclassification to be retrospectively applied to all prior periods presented. The Plan adopted this guidance effective for the Plan year ended December 31, 2010.

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform with the 2010 presentation. These reclassifications do not affect net assets available for benefits as previously reported.

Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through August 16, 2011, the date the financial statements were issued.

NOTE 3 FAIR VALUE OF INVESTMENTS

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

	2010			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,928,758	$ -	$ -	$ 1,928,758
Balanced Funds	85,936	-	-	85,936
Growth Funds	2,654,234	-	-	2,654,234
Value Funds	991,788	-	-	991,788
Total Investments at Fair Value	$ 5,660,716	$ -	$ -	$ 5,660,716

	2009			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,953,178	$ -	$ -	$ 1,953,178
Balanced Funds	85,892	-	-	85,892
Growth Funds	2,503,120	-	-	2,503,120
Value Funds	1,009,540	-	-	1,009,540
Total Investments at Fair Value	$ 5,551,730	$ -	$ -	$ 5,551,730

NOTE 4 INVESTMENTS

The following investments represent five percent or more the Plan's net assets available for benefits at December 31:

	2010	2009
AIM Cash Reserves	$ 1,034,482	$ 1,052,839
AIM Constellation Fund	671,645	730,273
Davis New York Venture	860,989	807,842
AIM International Growth	782,007	709,948
AIM High Yield Fund	489,685	583,876
AIM Small Cap Growth	347,973	**
AIM US Government Fund	320,968	382,980
American Funds AMCAP	333,514	286,084

*** Represents Less Than 5% of Net Assets Available For Benefits*

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) appreciated (depreciated) in value by $476,399 and $961,664 respectively.

NOTE 5 CERTIFICATION OF INVESTMENT INFORMATION

Reliance Trust Company, the trustee of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of notes receivables from participants and investment information reflected on the accompanying statements of net assets available for benefits as of December 31, 2010 and 2009 (except for the adjustment from fair value to contract value for fully benefit responsive investment contracts), the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of December 31, 2010.

NOTE 6 PLAN TAX STATUS

The Plan obtained its latest determination letter on March 30, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

NOTE 6 PLAN TAX STATUS (CONTINUED)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 7 RISKS AND UNCERTAINTIES

The Plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments 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 8 PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are managed by Reliance Trust Company. Reliance Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. The Hartford Insurance Company is the third party administrator and manages the participants accounts and they qualify as a party-in-interest. . Fees paid by the Plan for investment management services were $508 and $585 for the years ended December 31, 2010 and 2009, respectively.

NOTE 9 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. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine. Participants are 100% vested upon termination of the Plan.

NOTE 10 SUBSEQUENT EVENT

On December 24, 2010, the Board of Directors of AMI Entertainment Network, Inc., as permitted by the Plan document, made a decision to merge the Rowe International Corporation 401(k) Plan into the Merit Industries, Inc. Profit Sharing and 401(k) Plan effective January 1, 2011. In addition, the Plan will change its name to AMI Entertainment Network, Inc. 401(k) Plan.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
EIN #23-2972134, PLAN NO. 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost Value **	Current Value
*	Reliance Trust Company	American Funds AMCAP - R4		$ 333,514
*	Reliance Trust Company	Oppenheimer Small Cap Value - A		106,536
*	Reliance Trust Company	Invesco Basic Balanced Fund - A		85,936
*	Reliance Trust Company	Bond Fund of America - R4		239,794
*	Reliance Trust Company	Invesco Constellation Fund		671,645
*	Reliance Trust Company	Invesco International Growth		782,007
*	Reliance Trust Company	Invesco High Yield Fund		489,685
*	Reliance Trust Company	Invesco US Government Fund		320,968
*	Reliance Trust Company	Invesco Cash Reserves		1,034,482
*	Reliance Trust Company	Invesco Real Estate Fund		53,091
*	Reliance Trust Company	Invesco Small Cap Growth		347,973
*	Reliance Trust Company	Invesco Basic Value		213,607
*	Reliance Trust Company	Invesco Mid Cap Core Equity - A		120,489
*	Reliance Trust Company	Davis New York Venture		860,989
*	Participants	Participant Loans		
		Rates from 6.00% to 10.25 %	$ -	65,860
				$ 5,726,576

** Indicates Party-in-Interest*
***Cost omitted for participant-directed accounts*

2010 Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator ("you") in understanding the fees and compensation associated with your plan. If your plan is required to complete a *Form 5500 Schedule C* , this report identifies the different types of reportable compensation paid with respect to the Hartford product utilized by the retirement plan.

As permitted under the Schedule C reporting rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate, or a formula or rate.

- Where it is an actual dollar amount, no further notation is provided.
- Where it is an estimate, we have used a reasonable method to arrive at the estimate and described the method used to arrive at the estimated amount.
- Where a formula or rate is provided, the formula may be disclosed under the Schedule C reporting rules. Alternatively, for purposes of Schedule C or for your fiduciary review of the compensation paid with respect to the plan's product, you may calculate an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies. Thus, much of the compensation information being provided can be expressed in the form of a formula.

Please note that all compensation is being reported for the 2010 calendar year. This report includes compensation actually paid to or by The Hartford within the 2010 calendar year as part of your Hartford product. This report does not include amounts deducted from plan assets and paid to third parties (other than The Hartford). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here directly from other service providers.

Please note that we have provided suggested service codes with respect to services provided through our Hartford product. These service codes are listed in the 2010 Instructions for Schedule C (Form 5500). Please review with your experienced benefits counsel and other professionals to determine the most appropriate service codes for your plan.

Please contact your Hartford Client Service Team should you require additional information regarding the compensation paid to or by The Hartford with respect to your plan.

Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice or accounting or other professional services. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.

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

MERIT INDUSTRIES, INC. PS PLAN (930027)
PLAN YEAR END: 12/31

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

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

Service Codes: 15, 37, 38, 49, 59, 60, 62, 63, 64, 65, 72, 99, 50 (if direct compensation amount reflected below)

1. Direct Compensation **$609.00**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the 2010 calendar year. Of this amount, our records indicate that Hartford Retirement Services, LLC received **$505.94**. 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 Hartford Retirement Services, LLC 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

Float compensation Payor: Reliance Trust Company EIN: 58-1428634 **$2.40**

This is an estimate based on the average annual rate of float compensation (0.01% for 2010) earned on certain processing bank accounts for the 2010 calendar year multiplied by an estimate of the assets related to uncashed checks. This estimate does not include float earned for any other reason (e.g., if amounts remitted to Hartford cannot be immediately invested because they are not in good order). Please review or request a copy of the current float disclosure for more information about the other circumstances in which float is earned.

Compensation paid with respect to Funds

Investment Option Name	*EIN*	*Fees[1] 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 AMCAP FUND-R4	95-2482877	0.35% x assets	0.77%
AMERICAN FUNDS BD FD OF AMER-R4	95-2884967	0.35% x assets	0.66%
DAVIS NEW YORK VENTURE FUND-A	13-2601967	0.35% x assets plus $12/participant	0.89%
INVESCO BASIC BALANCED FUND-A	06-0841973	0.45% x assets plus $16/participant	1.31%
INVESCO BASIC VALUE FUND-A	94-2362417	0.45% x assets plus $16/participant	1.41%
INVESCO CASH RESERVES	76-0343427	0.45% x assets plus $16/participant	0.31%
INVESCO CONSTELLATION FUND-A	13-2576643	0.45% x assets plus $16/participant	1.42%
INVESCO HIGH-YIELD-A	76-0343427	0.45% x assets plus $16/participant	0.98%
INVESCO INTERNATIONAL GROWTH-A	76-0352823	0.45% x assets plus $16/participant	1.49%
INVESCO MID CAP CORE EQUITY FD-A	94-2362417	0.45% x assets plus $16/participant	1.24%
INVESCO REAL ESTATE FUND-A	76-0343427	0.45% x assets plus $16/participant	1.32%
INVESCO SMALL CAP GROWTH FUND-A	94-2362417	0.45% x assets plus $16/participant	1.31%
INVESCO US GOVERNMENT FUND-A	76-0343427	0.45% x assets plus $16/participant	1.04%
OPPENHEIMER SMALL MIDCAP VALUE-A	13-6977079	0.45% x assets plus $16/participant	1.32%

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 Hartford 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.

[1] Please note that Hartford Retirement Services, LLC's affiliate, Hartford Securities Distribution Company, Inc., receives the sales compensation (12b-1 fees) portion of this amount. After compensating the plan's broker-dealer firm, if applicable, any residual amount is paid to Hartford Retirement Services, LLC.

Recipient: Reliance Trust Company EIN: 58-7428634

Indirect Compensation

Custodial/Trust service fee **$283.04**
Service Codes: 19, 99, 25 (if Reliance Trust Company is acting as directed trustee)

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

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	**$1,132.14**

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2010 AND 2009

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
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INDEPENDENT AUDITORS' REPORT

Benefits Committee
Merit Industries, Inc. Profit Sharing & 401 (K) Plan
Bristol, Pennsylvania

We were engaged to audit the accompanying statements of net assets available for benefits of Merit Industries, Inc. Profit Sharing & 401 (K) Plan as of December 31, 2010 and 2009, related statements of changes in net assets available for benefits for the years then ended and the supplemental 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 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 cited in Note 5, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the Plan administrator by the trustee 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.

LarsonAllen LLP

LarsonAllen LLP

Blue Bell, Pennsylvania
August 16, 2011

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MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
INVESTMENTS (at Fair Value)		
Mutual Funds	$ 5,660,716	$ 5,551,730
RECEIVABLES		
Employee Contributions	-	15,952
Notes Receivable from Participants	65,860	101,247
Total Receivables	65,860	117,199
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
ADDITIONS TO (DEDUCTIONS FROM) NET ASSETS AVAILABLE FOR BENEFITS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 476,399	$ 961,664
Dividends	90,393	101,217
Total Investment Income	566,792	1,062,881
INTEREST INCOME ON NOTES RECEIVABLES FROM PARTICIPANTS	6,202	11,769
CONTRIBUTIONS		
Employee 401(k) Deferral	230,253	285,014
Employer Match	-	103,946
Employee Rollover	-	10,216
Total Contributions	230,253	399,176
BENEFITS PAID TO PARTICIPANTS	(745,092)	(516,819)
ADMINISTRATIVE EXPENSES	(508)	(585)
NET INCREASE	57,647	956,422
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	5,668,929	4,712,507
End of Year	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Merit Industries, Inc. Profit Sharing & 401 (K) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective January 1, 1995 covering employees of the Merit Industries, Inc. (the Company) and is intended to comply with Section 401(k) of the Internal Revenue Code. The Plan is available to substantially all employees of the Company over the age of twenty-one years old who have completed six months of service and complete 1,000 hours in a twelve month period. Effective April 1, 2010 the eligibility requirement changed to 30 days. Participants are eligible to enter the Plan on a quarterly basis. The Plan was most recently amended effective December 24, 2010. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code. Eligible participants are permitted to elect to have a percentage, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) contributions to the Plan. Participants age 50 or older are allowed to make catch-up contributions.

The Employer has a discretionary match contribution. The Employer contributed a matching contribution equal to 50% of elective deferrals up to 8% of each participant's eligible compensation for the year ended December 31, 2009, as defined by in the Plan document. No discretionary match contribution was made for the year ended December 31, 2010. The Company paid employer contributions of $103,946 for the year ended December 31, 2009. In addition, the Employer has a discretionary profit sharing plan in which it may make contributions as a percentage of all eligible non-highly compensated participants. No profit sharing contribution was made for the years ended December 31, 2010 and 2009.

Participants direct the investment of contributions into various investment options offered by the Plan. Contributions are subject to limitations.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans or conduit IRA's.

Participant Accounts

Each participant's account is credited with the participant's contributions, an allocation of the Company's contributions and Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. Participant accounts are valued daily. 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 contributions plus actual earnings thereon. Vesting in the Company is matching and profit sharing contribution portion of the accounts, plus actual earnings thereon, is based on years of continuous service. A participant is 100 percent vested after six years of credited service, and is done on a graded scale.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The notes are secured by the balance in the participant's account and bear interest at rate commensurate with local prevailing rates as determined annually by the Plan's benefits committee. The notes rates range from 5.25% to 10.25%. Notes other than notes used to purchase a principal residence, must be repaid within five years. Principal and interest is paid ratably through bi-weekly payroll deductions.

Benefit Payments

Upon termination of service, death, disability, or retirement (age 65), the participant will receive the value of the vested interest in his or her account in the form of a lump sum distribution. The Plan allows for in-service distributions if a participant reaches age 59½ and hardship distributions subject to Plan provisions. If a participant terminates employment and the participant's account balance does not exceed $1,000, the Plan Administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts

Forfeited non-vested accounts are used to reduce future Company contributions. Forfeited non-vested accounts as of December 31, 2010 and 2009 totaled $129,825 and $116,786, respectively. There were no forfeitures used to reduce Company contributions for the years ended December 31, 2010 and 2009.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities. Estimates also affect the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Fair Value Measurements

The Plan categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine 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 are described as follows:

Level 1; Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2; Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2010 and 2009.

Valuation of Investment and Income Recognition

The Plan's investments are valued 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. Investments in mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

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

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.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

The Company pays for certain administrative expenses incurred by the Plan.

Notes Receivable from Participants

During 2010, Financial Accounting Standards Board (FASB) released guidance that reclassifies participant loans from investments to notes receivable effective for fiscal years ending after December 15, 2010. The guidance permits early adoption and requires the reclassification to be retrospectively applied to all prior periods presented. The Plan adopted this guidance effective for the Plan year ended December 31, 2010.

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform with the 2010 presentation. These reclassifications do not affect net assets available for benefits as previously reported.

Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through August 16, 2011, the date the financial statements were issued.

NOTE 3 FAIR VALUE OF INVESTMENTS

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

	2010			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,928,758	$ -	$ -	$ 1,928,758
Balanced Funds	85,936	-	-	85,936
Growth Funds	2,654,234	-	-	2,654,234
Value Funds	991,788	-	-	991,788
Total Investments at Fair Value	$ 5,660,716	$ -	$ -	$ 5,660,716

	2009			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,953,178	$ -	$ -	$ 1,953,178
Balanced Funds	85,892	-	-	85,892
Growth Funds	2,503,120	-	-	2,503,120
Value Funds	1,009,540	-	-	1,009,540
Total Investments at Fair Value	$ 5,551,730	$ -	$ -	$ 5,551,730

NOTE 4 INVESTMENTS

The following investments represent five percent or more the Plan's net assets available for benefits at December 31:

	2010	2009
AIM Cash Reserves	$ 1,034,482	$ 1,052,839
AIM Constellation Fund	671,645	730,273
Davis New York Venture	860,989	807,842
AIM International Growth	782,007	709,948
AIM High Yield Fund	489,685	583,876
AIM Small Cap Growth	347,973	**
AIM US Government Fund	320,968	382,980
American Funds AMCAP	333,514	286,084

*** Represents Less Than 5% of Net Assets Available For Benefits*

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) appreciated (depreciated) in value by $476,399 and $961,664 respectively.

NOTE 5 CERTIFICATION OF INVESTMENT INFORMATION

Reliance Trust Company, the trustee of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of notes receivables from participants and investment information reflected on the accompanying statements of net assets available for benefits as of December 31, 2010 and 2009 (except for the adjustment from fair value to contract value for fully benefit responsive investment contracts), the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of December 31, 2010.

NOTE 6 PLAN TAX STATUS

The Plan obtained its latest determination letter on March 30, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

NOTE 6 PLAN TAX STATUS (CONTINUED)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 7 RISKS AND UNCERTAINTIES

The Plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments 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 8 PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are managed by Reliance Trust Company. Reliance Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. The Hartford Insurance Company is the third party administrator and manages the participants accounts and they qualify as a party-in-interest. . Fees paid by the Plan for investment management services were $508 and $585 for the years ended December 31, 2010 and 2009, respectively.

NOTE 9 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. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine. Participants are 100% vested upon termination of the Plan.

NOTE 10 SUBSEQUENT EVENT

On December 24, 2010, the Board of Directors of AMI Entertainment Network, Inc., as permitted by the Plan document, made a decision to merge the Rowe International Corporation 401(k) Plan into the Merit Industries, Inc. Profit Sharing and 401(k) Plan effective January 1, 2011. In addition, the Plan will change its name to AMI Entertainment Network, Inc. 401(k) Plan.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
EIN #23-2972134, PLAN NO. 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost Value **	Current Value
*	Reliance Trust Company	American Funds AMCAP - R4		$ 333,514
*	Reliance Trust Company	Oppenheimer Small Cap Value - A		106,536
*	Reliance Trust Company	Invesco Basic Balanced Fund - A		85,936
*	Reliance Trust Company	Bond Fund of America - R4		239,794
*	Reliance Trust Company	Invesco Constellation Fund		671,645
*	Reliance Trust Company	Invesco International Growth		782,007
*	Reliance Trust Company	Invesco High Yield Fund		489,685
*	Reliance Trust Company	Invesco US Government Fund		320,968
*	Reliance Trust Company	Invesco Cash Reserves		1,034,482
*	Reliance Trust Company	Invesco Real Estate Fund		53,091
*	Reliance Trust Company	Invesco Small Cap Growth		347,973
*	Reliance Trust Company	Invesco Basic Value		213,607
*	Reliance Trust Company	Invesco Mid Cap Core Equity - A		120,489
*	Reliance Trust Company	Davis New York Venture		860,989
*	Participants	Participant Loans		
		Rates from 6.00% to 10.25 %	$ -	65,860
				$ 5,726,576

** Indicates Party-in-Interest*
***Cost omitted for participant-directed accounts*

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2010 AND 2009

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
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INDEPENDENT AUDITORS' REPORT

Benefits Committee
Merit Industries, Inc. Profit Sharing & 401 (K) Plan
Bristol, Pennsylvania

We were engaged to audit the accompanying statements of net assets available for benefits of Merit Industries, Inc. Profit Sharing & 401 (K) Plan as of December 31, 2010 and 2009, related statements of changes in net assets available for benefits for the years then ended and the supplemental 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 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 cited in Note 5, which was certified by Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the Plan administrator by the trustee 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.

LarsonAllen LLP

LarsonAllen LLP

Blue Bell, Pennsylvania
August 16, 2011

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MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
INVESTMENTS (at Fair Value)		
Mutual Funds	$ 5,660,716	$ 5,551,730
RECEIVABLES		
Employee Contributions	-	15,952
Notes Receivable from Participants	65,860	101,247
Total Receivables	65,860	117,199
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
ADDITIONS TO (DEDUCTIONS FROM) NET ASSETS AVAILABLE FOR BENEFITS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 476,399	$ 961,664
Dividends	90,393	101,217
Total Investment Income	566,792	1,062,881
INTEREST INCOME ON NOTES RECEIVABLES FROM PARTICIPANTS	6,202	11,769
CONTRIBUTIONS		
Employee 401(k) Deferral	230,253	285,014
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Employee Rollover	-	10,216
Total Contributions	230,253	399,176
BENEFITS PAID TO PARTICIPANTS	(745,092)	(516,819)
ADMINISTRATIVE EXPENSES	(508)	(585)
NET INCREASE	57,647	956,422
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	5,668,929	4,712,507
End of Year	$ 5,726,576	$ 5,668,929

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Merit Industries, Inc. Profit Sharing & 401 (K) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective January 1, 1995 covering employees of the Merit Industries, Inc. (the Company) and is intended to comply with Section 401(k) of the Internal Revenue Code. The Plan is available to substantially all employees of the Company over the age of twenty-one years old who have completed six months of service and complete 1,000 hours in a twelve month period. Effective April 1, 2010 the eligibility requirement changed to 30 days. Participants are eligible to enter the Plan on a quarterly basis. The Plan was most recently amended effective December 24, 2010. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code. Eligible participants are permitted to elect to have a percentage, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) contributions to the Plan. Participants age 50 or older are allowed to make catch-up contributions.

The Employer has a discretionary match contribution. The Employer contributed a matching contribution equal to 50% of elective deferrals up to 8% of each participant's eligible compensation for the year ended December 31, 2009, as defined by in the Plan document. No discretionary match contribution was made for the year ended December 31, 2010. The Company paid employer contributions of $103,946 for the year ended December 31, 2009. In addition, the Employer has a discretionary profit sharing plan in which it may make contributions as a percentage of all eligible non-highly compensated participants. No profit sharing contribution was made for the years ended December 31, 2010 and 2009.

Participants direct the investment of contributions into various investment options offered by the Plan. Contributions are subject to limitations.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans or conduit IRA's.

Participant Accounts

Each participant's account is credited with the participant's contributions, an allocation of the Company's contributions and Plan earnings (losses). Allocations are based on participant earnings or account balances, as defined. Participant accounts are valued daily. 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 contributions plus actual earnings thereon. Vesting in the Company is matching and profit sharing contribution portion of the accounts, plus actual earnings thereon, is based on years of continuous service. A participant is 100 percent vested after six years of credited service, and is done on a graded scale.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The notes are secured by the balance in the participant's account and bear interest at rate commensurate with local prevailing rates as determined annually by the Plan's benefits committee. The notes rates range from 5.25% to 10.25%. Notes other than notes used to purchase a principal residence, must be repaid within five years. Principal and interest is paid ratably through bi-weekly payroll deductions.

Benefit Payments

Upon termination of service, death, disability, or retirement (age 65), the participant will receive the value of the vested interest in his or her account in the form of a lump sum distribution. The Plan allows for in-service distributions if a participant reaches age 59½ and hardship distributions subject to Plan provisions. If a participant terminates employment and the participant's account balance does not exceed $1,000, the Plan Administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts

Forfeited non-vested accounts are used to reduce future Company contributions. Forfeited non-vested accounts as of December 31, 2010 and 2009 totaled $129,825 and $116,786, respectively. There were no forfeitures used to reduce Company contributions for the years ended December 31, 2010 and 2009.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities. Estimates also affect the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Fair Value Measurements

The Plan categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine 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 are described as follows:

Level 1; Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2; Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2010 and 2009.

Valuation of Investment and Income Recognition

The Plan's investments are valued 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. Investments in mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

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

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.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

The Company pays for certain administrative expenses incurred by the Plan.

Notes Receivable from Participants

During 2010, Financial Accounting Standards Board (FASB) released guidance that reclassifies participant loans from investments to notes receivable effective for fiscal years ending after December 15, 2010. The guidance permits early adoption and requires the reclassification to be retrospectively applied to all prior periods presented. The Plan adopted this guidance effective for the Plan year ended December 31, 2010.

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

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform with the 2010 presentation. These reclassifications do not affect net assets available for benefits as previously reported.

Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through August 16, 2011, the date the financial statements were issued.

NOTE 3 FAIR VALUE OF INVESTMENTS

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

	2010			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,928,758	$ -	$ -	$ 1,928,758
Balanced Funds	85,936	-	-	85,936
Growth Funds	2,654,234	-	-	2,654,234
Value Funds	991,788	-	-	991,788
Total Investments at Fair Value	$ 5,660,716	$ -	$ -	$ 5,660,716

	2009			
	Level 1	Level 2	Level 3	Total
Assets:				
Mutual Funds:				
Fixed Income Funds	$ 1,953,178	$ -	$ -	$ 1,953,178
Balanced Funds	85,892	-	-	85,892
Growth Funds	2,503,120	-	-	2,503,120
Value Funds	1,009,540	-	-	1,009,540
Total Investments at Fair Value	$ 5,551,730	$ -	$ -	$ 5,551,730

NOTE 4 INVESTMENTS

The following investments represent five percent or more the Plan's net assets available for benefits at December 31:

	2010	2009
AIM Cash Reserves	$ 1,034,482	$ 1,052,839
AIM Constellation Fund	671,645	730,273
Davis New York Venture	860,989	807,842
AIM International Growth	782,007	709,948
AIM High Yield Fund	489,685	583,876
AIM Small Cap Growth	347,973	**
AIM US Government Fund	320,968	382,980
American Funds AMCAP	333,514	286,084

*** Represents Less Than 5% of Net Assets Available For Benefits*

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) appreciated (depreciated) in value by $476,399 and $961,664 respectively.

NOTE 5 CERTIFICATION OF INVESTMENT INFORMATION

Reliance Trust Company, the trustee of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of notes receivables from participants and investment information reflected on the accompanying statements of net assets available for benefits as of December 31, 2010 and 2009 (except for the adjustment from fair value to contract value for fully benefit responsive investment contracts), the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of December 31, 2010.

NOTE 6 PLAN TAX STATUS

The Plan obtained its latest determination letter on March 30, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

NOTE 6 PLAN TAX STATUS (CONTINUED)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 7 RISKS AND UNCERTAINTIES

The Plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments 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 8 PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are managed by Reliance Trust Company. Reliance Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. The Hartford Insurance Company is the third party administrator and manages the participants accounts and they qualify as a party-in-interest. . Fees paid by the Plan for investment management services were $508 and $585 for the years ended December 31, 2010 and 2009, respectively.

NOTE 9 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. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine. Participants are 100% vested upon termination of the Plan.

NOTE 10 SUBSEQUENT EVENT

On December 24, 2010, the Board of Directors of AMI Entertainment Network, Inc., as permitted by the Plan document, made a decision to merge the Rowe International Corporation 401(k) Plan into the Merit Industries, Inc. Profit Sharing and 401(k) Plan effective January 1, 2011. In addition, the Plan will change its name to AMI Entertainment Network, Inc. 401(k) Plan.

MERIT INDUSTRIES, INC. PROFIT SHARING & 401 (K) PLAN
EIN #23-2972134, PLAN NO. 001
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost Value **	Current Value
*	Reliance Trust Company	American Funds AMCAP - R4		$ 333,514
*	Reliance Trust Company	Oppenheimer Small Cap Value - A		106,536
*	Reliance Trust Company	Invesco Basic Balanced Fund - A		85,936
*	Reliance Trust Company	Bond Fund of America - R4		239,794
*	Reliance Trust Company	Invesco Constellation Fund		671,645
*	Reliance Trust Company	Invesco International Growth		782,007
*	Reliance Trust Company	Invesco High Yield Fund		489,685
*	Reliance Trust Company	Invesco US Government Fund		320,968
*	Reliance Trust Company	Invesco Cash Reserves		1,034,482
*	Reliance Trust Company	Invesco Real Estate Fund		53,091
*	Reliance Trust Company	Invesco Small Cap Growth		347,973
*	Reliance Trust Company	Invesco Basic Value		213,607
*	Reliance Trust Company	Invesco Mid Cap Core Equity - A		120,489
*	Reliance Trust Company	Davis New York Venture		860,989
*	Participants	Participant Loans		
		Rates from 6.00% to 10.25 %	$ -	65,860
				$ 5,726,576

** Indicates Party-in-Interest*
***Cost omitted for participant-directed accounts*