

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>ACCUBUILT, INC. 401 (K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>04/01/1985</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ACCUBUILT, INC.</u> <u>2550 CENTRAL POINT PARKWAY</u> <u>LIMA, OH 45804</u>	2b Employer Identification Number (EIN) <u>34-1607918</u>	2c Sponsor's telephone number <u>419-998-8625</u>	2d Business code (see instructions) <u>336100</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>09/23/2011</u>	<u>MARCY MARTINDALE</u>
	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.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

ACCUBUILT, INC.

2550 CENTRAL POINT PARKWAY
LIMA, OH 45804**3b** Administrator's EIN

34-1607918

3c Administrator's telephone number

419-998-8625

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:**a** Sponsor's name**4b** EIN**4c** PN**5** Total number of participants at the beginning of the plan year**5**

217

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**

182

b Retired or separated participants receiving benefits.....**6b**

0

c Other retired or separated participants entitled to future benefits.....**6c**

165

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

347

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

3

f Total. Add lines **6d** and **6e**.....**6f**

350

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

330

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**9a** Plan funding arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

9b Plan benefit arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)**a Pension Schedules**(1) ☒**R** (Retirement Plan Information)(2) ☐**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(3) ☐**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary**b General Schedules**(1) ☒**H** (Financial Information)(2) ☐**I** (Financial Information - Small Plan)(3) ☐**A** (Insurance Information)(4) ☒**C** (Service Provider Information)(5) ☒**D** (DFE/Participating Plan Information)(6) ☐**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 ACCUBUILT, INC. 401 (K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ACCUBUILT, INC.		D Employer Identification Number (EIN) 34-1607918

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FID.INV.INST.OPS.CO.
04-2647786

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 60	RECORDKEEPER	1850	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
ABDN US EQUITY A - CITI FUND SERVICE	0.25%	
31-1249295		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
BLKRK EQUITY DIV A - BNY MELLON INV P.O. BOX 9793 PROVIDENCE, RI 02940	0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
FA STK SEL ALL CAP C - FIDELITY INV	0.35%	
04-2882358		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
FA STK SEL ALL CAP T - FIDELITY INV	0.35%	
04-2882358		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
FA TREASURY FD C - FIDELITY INV INS	0.25%	
04-2882358		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
JANUS BALANCED S - JANUS SERVICES L	0.25%	
43-1804048		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
LD ABBETT VAL OPP A - DST SYSTEMS, 43-1581814	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
LOOMIS SM CAP VAL AD - BOSTON FINAN 04-2526037	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
PIMCO TOTAL RETURN R - BOSTON FINAN 04-2526037	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
THORNBURG INT VAL R4 - BOSTON FINAN 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
VICTORY DIVERS STK A - CITI FUND SE 31-1249295	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
WFA SM CAP VAL INV - BOSTON FINANCI 04-2526037	0.25%	

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
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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
(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:

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan ACCUBUILT, INC. 401 (K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ACCUBUILT, INC.	D Employer Identification Number (EIN) 34-1607918	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	407670	286247
(9) Value of interest in common/collective trusts	1c(9)	1033265	884027
(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)	6114324	6256863
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7555259	7427137

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7555259	7427137
---	-----------	---------	---------

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)	431225	
(B) Participants	2a(1)(B)	222558	
(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)		653783
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)	19634	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		19634
(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)	163288	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		163288
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		32076
(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)		621014
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1489795

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1533479	
(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)		1533479
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		82557
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1881	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1881
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1617917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-128122
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: BDO USA, LLP

(2) EIN: 13-5381590

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.).....	☒	☐	138004
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.).....	☐	☒	
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.)	☐	☒	
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.).....	☐	☒	
e Was this plan covered by a fidelity bond?.....	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
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.).....	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☒	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>ACCUBUILT, INC. 401 (K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACCUBUILT, INC.</u>		
D Employer Identification Number (EIN) <u>34-1607918</u>		

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	<u>0</u>
----------	----------

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): 04-6568107

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

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

3	
----------	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a Enter the minimum required contribution for this plan year	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

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

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

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

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

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): _____

Accubuilt, Inc. 401(k) Profit Sharing Plan

Financial Statements
(and supplemental schedules)
Years Ended December 31, 2010 and 2009

Accubuilt, Inc. 401(k) Profit Sharing Plan

Financial Statements
(and supplemental schedules)
Years Ended December 31, 2010 and 2009

Accubuilt, Inc. 401(k) Profit Sharing Plan

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Supplemental Schedules

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Tel: 248-362-2100
Fax: 248-362-4459
www.bdo.com

755 West Big Beaver, Suite 1900
Troy, MI 48084-0178

Independent Auditors' Report

Plan Administrator
Accubuilt, Inc. 401(k) Profit Sharing Plan
Lima, Ohio

We were engaged to audit the financial statements of the Accubuilt, Inc. 401(k) Profit Sharing Plan ("Plan") as of December 31, 2010 and 2009, and for the years then ended and supplemental schedules as of December 31, 2010, as listed in the accompanying contents. These financial statements and supplemental schedules 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 summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. 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 certifications 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 schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, 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.

BDO USA, LLP

August 30, 2011

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Financial Statements

Accubuilt, Inc. 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2010	2009
Assets		
Investments, at fair value		
Mutual funds	\$ 6,256,863	\$ 6,114,324
Common/collective trust	884,027	1,033,265
Total Investments	7,140,890	7,147,589
Notes Receivable From Participants	286,247	407,670
Contribution Receivable		
Employer	87,910	424,205
Participant	-	9,358
Total Contributions Receivable	87,910	433,563
Net Assets Available for Benefits at Fair Value	7,515,047	7,988,822
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(16,532)	1,352
Net Assets Available for Benefits	\$ 7,498,515	\$ 7,990,174

See accompanying independent auditors' report and notes to financial statements.

Accubuilt, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2010	2009
Change in Net Assets Attributed to:		
Contributions		
Participant	\$ 213,200	\$ 268,218
Employer	94,930	120,652
Rollovers	-	198
Total Contributions	308,130	389,068
Investment Income		
Net appreciation in fair value of investments	621,014	1,240,874
Interest and dividend income	177,480	91,611
Total Investment Income	798,494	1,332,485
Interest on Notes Receivable - Participant Loans	19,634	22,722
Total Income	1,126,258	1,744,275
Deductions		
Benefits paid to participants and beneficiaries	1,616,036	1,053,041
Administrative expenses	1,881	5,608
Total Deductions	1,617,917	1,058,649
Net (Decrease) Increase in Net Assets Available for Benefits	(491,659)	685,626
Net Assets Available for Benefits, beginning of year	7,990,174	7,304,548
Net Assets Available for Benefits, end of year	\$ 7,498,515	\$ 7,990,174

See accompanying independent auditors' report and notes to financial statements.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

1. Plan Description

The following description of the Accubuilt, Inc. 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on April 1, 1985 within the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is sponsored by Accubuilt, Inc. ("Company").

Participation

All non-union employees of the Company who have (1) attained age 21 and (2) completed three months of service are eligible to participate in the Plan, except leased employees and independent contractors. Union employees who have (1) attained age 21 and (2) completed one year of service are eligible to participate in the Plan.

Employee Contributions

Participants may contribute from one percent up to sixty percent of compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Contributions are subject to certain limitations established by the Internal Revenue Service.

Employer Contributions

The Company deposits salary deferral amounts by its employees and also makes the contributions identified below to the Plan provided that such contributions do not exceed the amount which is deductible for income tax purposes.

Effective August 1, 2007 through July 31, 2010, eligible employees represented by the International Union, Union Automobile, Aerospace and Agriculture Implement Workers of America, U.A.W. Local 975 had the following Company contribution provisions in place:

- During the first year of the contract, the Company contributed \$.97 per hour for every straight time hour worked up to 40 hours per week or 2,080 hours per year.
- During the second year of the contract, the Company contributed \$.99 per hour for every straight time hour worked up to 40 hours per week or 2,080 hours per year.
- During the third year of the contract, the Company contributed \$1.01 per hour for every straight time hour worked up to 40 hours per week or 2,080 hours per year.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Effective August 1, 2010 through July 31, 2013, eligible employees represented by the International Union, Union Automobile, Aerospace and Agriculture Implement Workers of America, and U.A.W. Local 975 can receive a discretionary Company contribution dependent on meeting 900 funeral vehicles produced in a calendar year. The contribution amount would be \$0.25/hour for every straight hour worked up to a maximum of 40 hours per week or 2,080 hours per year. As the performance requirement was not achieved during 2010, no such Company contribution was made for the period August 1, 2010 through December 31, 2010.

A discretionary matching contribution may be contributed for eligible active participants who are not members of a collective bargaining agreement between the Company and a union. The matching contribution is at the discretion of the Board of Directors each year based on performance. No discretionary matching contribution was made for the years ended December 31, 2010 or 2009.

Effective January 1, 2009, the Company eliminated their safe harbor non-elective contribution with regard to eligible active participants who are not members of a collective bargaining agreement between the Company and a union.

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's deferral contributions, allocations of the Company's contributions, if any, and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Vesting

The full amount of a participant's salary reduction and rollover contributions made to the Plan and any earnings thereon shall at all times be 100% vested and nonforfeitable. Also, the Company's safe harbor non-elective contributions and discretionary matching contributions are at all times 100% vested and nonforfeitable.

The Company's contributions for employees covered under a collective bargaining agreement, and earnings thereon shall vest in the participant's account, and become nonforfeitable, at the rate set forth below:

<i>Completed Years of Service</i>	<i>Percentage</i>
Less than 3	0%
3 or more	100%

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Grandfathered Vesting Schedule

Participants in the Plan prior to January 1, 2007, who did not complete an hour of service on or after January 1, 2007, will have their non-elective Company contributions subject to the following vesting schedule:

<i>Completed Years of Service</i>	<i>Percentage</i>
Less than 5	0%
5 or more	100%

Payment of Benefits

Upon separation of service, death, disability, or retirement, a participant will receive benefits equal to 100% of their contributions, 100% of the Company's safe harbor non-elective contributions, 100% of the Company's discretionary matching contributions and related earnings thereon, and the vested portion of the Company's contributions for employees covered under a collective bargaining agreement, and related earnings thereon. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan. Effective December 15, 2010, participants may also make an in-service withdrawal of all or a portion of the vested amount of non-elective Company contributions or Company matching contributions that have been allocated to the participant for at least two years.

Forfeited Non-Vested Accounts

Upon termination of employment, a participant's non-vested portion of the Company's contributions and related earnings thereon are forfeited. These amounts remain in the Plan and are first used to pay administrative expenses and any remaining amounts will be allocated to remaining participants. Forfeitures credited into the Plan totaled \$4,867 and \$21,743 for the years ended December 31, 2010 and 2009, respectively. During 2010 and 2009, \$-0- and \$40,055 were used from the forfeiture account, respectively. Forfeitures remaining in the Plan as of December 31, 2010 and 2009 are \$32,612 and \$25,507, respectively. The Company expects to use the funds in accordance with the Plan document.

Notes Receivable - Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Participants may only have one loan outstanding at any given time. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. The current interest rate range on outstanding loans is 5.00% to 7.75%. Principal and interest are paid ratably through weekly payroll deductions over a period not to exceed five years, unless the loan is used to purchase a primary residence in which case the loan term may not exceed ten years.

Participant loans are measured at the unpaid principal balance plus unpaid accrued interest.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Administrative Expenses

The Company pays the administrative costs of the Plan associated with any professional services provided to the Plan. Administrative expenses recorded in the Plan represent certain transaction based fees paid directly from the Plan to the Plan's trustee.

2. Summary of Significant Accounting Policies

Basis of Presentation

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

Recently Issued Accounting Standards

In January 2010, the Financial Accounting Standards Board ("FASB") issued an update to accounting guidance for fair value disclosures that requires (i) separate disclosure of significant transfers between Level 1 and Level 2 and reasons for the transfers; (ii) disclosure, on a gross basis, of purchases, sales issuances, and net settlements within Level 3; (iii) disclosures by class of assets and liabilities; and (iv) a description of the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements. This guidance is effective for reporting periods beginning after December 15, 2009, except for the Level 3 disclosure requirements, which will be effective for fiscal years beginning after December 15, 2010 and interim periods within those fiscal years. The adoption of the guidance only affected fair value measurement disclosures.

In September 2010, the FASB issued ASU No. 2010-25, "Reporting Loans to Participants by Defined Contribution Pension Plans" (ASC 962), which is effective for the Plan in 2010. This ASU requires participant loans to be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The guidance is effective for fiscal years ending after December 15, 2010. In accordance with the transition provisions, prior years' presentation and disclosures have been retrospectively adjusted to conform to the new standard.

In May 2011, the FASB issued an update to accounting guidance to fair value measurement to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRS. Some of the amendments clarify the application of existing fair value measurement and disclosure requirements, while other amendments change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions will have on the Plan's financial statements.

Reclassification

Participant loans previously reported as a component of investments have been reclassified to a component of receivables in order to conform to the current year presentation.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Investment Valuation

Investments are valued at fair value, as determined and certified by the trustee, as of the end of each period. The fair value of a financial instrument is the amount 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 (the exit price).

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in fair value of investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Mutual Funds – Mutual funds represent investments with various investment managers. The fair value of these investments are determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds traded on national securities exchanges are valued at the net asset value as of December 31, 2010 and 2009.

Common/Collective Trust – Common/collective trust ("CCT") represents investments with various investment managers. Units held in this type of CCT, including stable value funds, are valued at the unit value as reported by the investment managers as of December 31, 2010 and 2009, except when holding fully benefit-responsive investment contracts.

The Plan holds shares of CCTs that have investments in fully benefit-responsive investment contracts. For purposes of the Statements of Net Assets Available for Benefits, these CCTs are stated at fair value. As provided in the FSP, an investment contract is generally required to be reported at fair value, rather than contract value, to the extent it is fully benefit-responsive. The fair value of such CCTs is determined using the market price of the underlying securities and the value of the investment contract, including the fair value of a wrapper, if applicable.

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.

Investment Transactions and Income Recognition

Investment transactions are reflected on a trade-date basis. Gains and losses on investments are based on average costs. Dividend income is recorded on the ex-dividend date. Income from other investments is recorded as earned on an accrual basis. Capital gain distributions are included in dividend income.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Payment of Benefits

Benefits are recorded when paid.

Risks and Uncertainties

The Plan provides for various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

Subsequent Events

The financial statements and related disclosures include an evaluation of events up to and including August 30, 2011, which is the date the financial statements were available to be issued, and there were no subsequent events requiring adjustments to or disclosure in the financial statements.

3. Investments

The fair values of investments that comprise five percent or more of the Plan's net assets are:

<i>December 31,</i>	2010	2009
Janus Balanced Fund – Class S	\$ 1,058,003	\$ 1,113,463
Fidelity Advisor Stable Value Portfolio – Class II	884,027	1,033,265
Aberdeen U.S. Equity Fund – Class A	863,528	853,674
Blackrock Equity Dividend Fund – Class A	775,585	731,277
Victory Diversified Stock Fund – Class A	738,953	803,002
Fidelity Advisor Small Cap Fund – Class T	679,034	631,856
Thornburg International Value Fund – Class R4	500,012	451,870

Common/Collective Trust

The Fidelity Advisor Stable Value Portfolio is a common/collective trust ("CCT") which invests in assets which typically include fixed-income securities, bond funds, and money market funds and may include derivative instruments such as futures contracts and swap agreements. The portfolio also enters into wrapper contracts issued by third-parties. A wrap contract is an agreement by another party, such as a bank or insurance company, to make payments to a portfolio in certain circumstances. Wrap contracts are designed to allow a stable value portfolio to maintain a constant net asset value and to protect a portfolio in extreme circumstances.

The investment objective of the common/collective trust is to seek the preservation of capital and to provide a competitive level of income over time. Contributions and redemptions to the common/collective trust may be made daily at the current net asset value. The weighted average expected life of the portfolio's securities at December 31, 2010 is 2.82 years.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

The interest crediting rate is the periodic interest rate accrued to participants and is reset monthly (quarterly prior to August 2009) to reflect the performance of the underlying securities. The wrap contracts provide a guarantee that the crediting interest rate will not fall below 0%. The crediting interest rate may be affected by many factors, including purchases and redemptions by participants.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment in the common/collective trust at contract value. Certain events may limit the ability of the Plan to transact at contract value with the issuer. The Plan administrator does not believe that the occurrence of any such event is probable. The average yields earned by the portfolio were 2.37% and 2.70% for the years ended December 31, 2010 and 2009, respectively. The interest rates credited to participants were 1.48% and 1.35% for the years ended December 31, 2010 and 2009, respectively.

4. Information Certified by the Plan's Trustee

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

<i>December 31,</i>	2010	2009
Mutual funds	\$ 6,256,863	\$ 6,114,324
Common/collective trust	884,027	1,033,265
Notes receivable from participants	286,247	407,670
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(16,532)	1,352

<i>Year ended December 31,</i>	2010	2009
Interest and dividend income	\$ 177,480	\$ 91,611
Interest on notes receivable – participant loans	19,634	22,722
Net appreciation in fair value of investments	621,014	1,240,874

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

5. Fair Value Measurements

Accounting guidance establishes 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 below:

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Basis of Fair Value Measurement

Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 – Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 – Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level within the fair value hierarchy the Plan investment assets at fair value, as of December 31, 2010 and 2009, respectively.

	Investment Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap funds	\$ 2,378,066	\$ -	\$ -	\$ 2,378,066
Moderate allocation funds	1,058,003	-	-	1,058,003
Small cap funds	887,882	-	-	887,882
Target retirement funds	565,192	-	-	565,192
International funds	500,012	-	-	500,012
Mid cap funds	472,252	-	-	472,252
Bond funds	395,456	-	-	395,456
Common/Collective Trust	-	884,027	-	884,027
Total Investments at Fair Value	\$ 6,256,863	\$ 884,027	\$ -	\$ 7,140,890

	Investment Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap funds	\$ 2,387,953	\$ -	\$ -	\$ 2,387,953
Moderate allocation funds	1,113,963	-	-	1,113,963
Small cap funds	792,106	-	-	792,106
Target retirement funds	564,478	-	-	564,478
International funds	451,870	-	-	451,870
Mid cap funds	412,000	-	-	412,000
Bond funds	391,954	-	-	391,954
Common/Collective Trust	-	1,033,265	-	1,033,265
Total Investments at Fair Value	\$ 6,114,324	\$ 1,033,265	\$ -	\$ 7,147,589

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

6. Tax Status

The Plan was amended and restated, effective January 1, 2009, for the purpose of providing a non-uniform allocation formula for the Company non-elective contributions and a non-uniform allocation formula for the Company matching contribution. As a result, the Plan was considered as an individually designed Plan and was no longer covered by a determination letter. The Plan did not receive an updated determination letter during 2009. However, the Plan administrator believes the Plan was designed and being operated in compliance with the applicable requirements of the Internal Revenue Code ("IRC") during the period the Plan was not covered by a determination letter.

Effective January 25, 2010, the Plan was amended to change from a prototype plan to a volume submitter plan. The Plan received an advisory letter from the Internal Revenue Service dated March 31, 2008 stating that the Plan is qualified under Section 401(a) of the IRC and, therefore, the related trust is exempt from taxation.

Effective December 15, 2010, the Plan was amended to allow participants to make an in-service withdrawal of all or a portion of the vested amount of non-elective Company contributions or Company matching contributions that have been allocated to the participant for at least two years. As a result, the Plan administrator may not be permitted to rely on the advisory letter for a volume submitter plan dated March 31, 2008. However, the Plan administrator believes the Plan is designed and being operated in compliance with the applicable requirements of the IRC.

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 currently are 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.

7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, all accounts shall become fixed, fully vested and nonforfeitable. Participants will receive their account balances in single lump sum payments in accordance with Plan provisions until all assets have been distributed.

8. Party-In-Interest Transactions

Certain Plan investments are shares of a common/collective trust fund and mutual funds managed by Fidelity Management Trust Company, which is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

9. Differences Between the Financial Statements and Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2010	2009
Net Assets Available for Benefits , per the financial statements	\$ 7,498,515	\$ 7,990,174
Employer contributions receivable	(87,910)	(424,205)
Participant contributions receivable	-	(9,358)
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	16,532	(1,352)
Net Assets Available for Benefits , per the Form 5500	\$ 7,427,137	\$ 7,555,259

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500:

<i>Year ended December 31,</i>	2010	2009
Net (Decrease) Increase , per the financial statements	\$ (491,659)	\$ 685,626
Participant contributions receivable, at beginning of year	9,358	-
Participant contributions receivable, at end of year	-	(9,358)
Employer contributions receivable, at beginning of year	424,205	567,898
Employer contributions receivable, at end of year	(87,910)	(424,205)
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts between December 31, 2010 and 2009; and December 31, 2009 and 2008, respectively	17,884	28,276
Net (Loss) Income , per the Form 5500	\$ (128,122)	\$ 848,237

10. Delinquent Participant Contributions

The Company determined that certain employee deferrals and loan repayments had not been remitted to the Plan in a timely manner according to Department of Labor regulations. The amount reported for the years ended December 31, 2010 and 2009 was \$79,918 and \$57,986, respectively. For the Plan year ended December 31, 2009, the Company calculated lost earnings of \$100 and deposited the funds in 2010, and is in the process of calculating the lost earnings and will deposit such funds for the Plan year ended December 31, 2010 into the Plan in 2011.

Supplemental Schedules

Accubuilt, Inc. 401(k) Profit Sharing Plan

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

EIN: 34-1607918

Plan Number: 001

(a) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
Common/Collective Trust			
* Fidelity	Advisor Stable Value Portfolio - Class II	\$	884,027
Mutual Funds			
Janus	Balanced Fund - Class S	a	\$ 1,058,003
Aberdeen	U.S. Equity Fund - Class A	a	863,528
Blackrock	Equity Dividend Fund - Class A	a	775,585
Victory	Diversified Stock Fund - Class A	a	738,953
* Fidelity	Advisor Small Cap Fund - Class T	a	679,034
Thornburg	International Value Fund - Class R4	a	500,012
PIMCO	Total Return Fund - Class R	a	292,563
* Fidelity	Advisor Mid Cap Fund - Class T	a	289,268
Loomis Sayles	Small Cap Value Fund - Administrative Class	a	208,849
Lord Abbott	Value Opportunities Fund - Class A	a	182,984
* Fidelity	Freedom 2020T	a	149,488
* Fidelity	Freedom 2025T	a	115,904
* Fidelity	Advisor Strategic Income Fund - Class T	a	102,892
* Fidelity	Freedom 2010T	a	96,396
* Fidelity	Freedom 2050T	a	45,106
* Fidelity	Freedom 2030T	a	43,601
* Fidelity	Freedom 2040T	a	41,113
* Fidelity	Freedom 2035T	a	28,741
* Fidelity	Freedom 2045T	a	21,242
* Fidelity	Freedom 2015T	a	20,968
* Fidelity	Freedom 2005T	a	2,299
* Fidelity	Freedom Income T	a	334
Total Mutual Funds			\$ 6,256,863
Loans to participants with interest rates ranging from 5.00% to 7.75%, secured by participant's remaining account balances, maturing through 2017.			
* Participant Loans		-0-	\$ 286,247

* - A party-in-interest as defined by ERISA.

a - The cost of participant directed investments is not required to be disclosed.

Accubuilt, Inc. 401(k) Profit Sharing Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions For the Year Ended December 31, 2010

Employer Identification Number: 34-1607918
Plan Number: 001

Check here if Late Participant Loan Repayments are Included:	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
☒				
2009 participant contributions and loan repayments transferred late to Plan	\$ -	\$ 58,086	\$ -	\$ -
2010 participant contributions and loan repayments transferred late to Plan	-	79,918	-	-

*Voluntary Fiduciary Correction Program (DOL)

August 30, 2011

Ms. Teresa King
Accubuilt, Inc.
2550 Central Point Parkway
Lima, Ohio 45804

Dear Ms. King:

Enclosed are five copies of the audited financial statements for the years ended December 31, 2010 and 2009 for Accubuilt, Inc. 401(k) Profit Sharing Plan.

If you have any questions regarding the enclosed, please do not hesitate to contact me.

Sincerely,

Fred D. Rozelle
Partner

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Enclosures

Accubuilt Inc 401(k) Profit Sharing Plan.12-31-10 & 09.doc