Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
JOYCE STEEL ERECTION, INC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1990

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

31 FRJ DRIVE
PO BOX 8466
LONGVIEW, TX 75607

2b Employer Identification Number (EIN)
75-2061724

2c Sponsor's telephone number
903-757-3061

2d Business code (see instructions)
238900

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.	09/27/2011	JOE BOB JOYCE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

31 FRJ DRIVE
PO BOX 8466
LONGVIEW, TX 75607

3b Administrator's EIN
75-2061724

3c Administrator's telephone number
903-757-3061

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**	133
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**	124
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	28
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	152
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	152
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	148
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
JOYCE STEEL ERECTION, INC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
JOYCE STEEL ERECTION, INC

D Employer Identification Number (EIN)
75-2061724

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
UNITED OF OMAHA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
47-0322111	69868	13966	148	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
7982	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ROBERT CONKEL
100 N CENTRAL EXPY #519
RICHARDSON, TX 75080-5332

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
7982			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	1034772
5	Current value of plan's interest under this contract in separate accounts at year end	5	5107688

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ UNALLOCATED GROUP ANNUITY

b	Balance at the end of the previous year			7b	888463
c	Additions: (1) Contributions deposited during the year	7c(1)	911938		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	23659		
	(4) Transferred from separate account	7c(4)	518122		
	(5) Other (specify below) ▶ EXCESS OF EOY & BOY	7c(5)	2		
	(6) Total additions			7c(6)	1453721
d	Total of balance and additions (add **b** and **c(6)**)			7d	2342184
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	344478		
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)	962934		
	(4) Other (specify below) ▶ ROUNDING	7e(4)	1		
	(5) Total deductions			7e(5)	1307413
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1034771

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
JOYCE STEEL ERECTION, INC 401(K) PLAN		001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
JOYCE STEEL ERECTION, INC	75-2061724

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

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)

UNITED OF OMAHA

47-0322111

(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 50 52 59	INVESTMENT COMPANY	3000	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

MUTUAL OF OMAHA

47-0246511

(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?
49 67	INVESTMENT COMPANY	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

STADION MONEY MANAGEMENT

58-2099805

(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?
26 50	INVESTMENT ADVISOR	33085	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

ROBERT CONKEL

100 N CENTRAL EXPY #519
RICHARDSON, TX 75080

(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?
61	FINANCIAL ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	8825	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MUTUAL OF OMAHA	49	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.
STADION MONEY MANAGEMENT 58-2099805	7.5-60 BASIS POINTS (.075%-.60%) OF THE ANNUAL STADION MANAGEMENT FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ROBERT CONKEL	61	8825

(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.
STADION MONEY MANAGEMENT 58-2099805	PLACEMENT FEES FOR STADION INVESTMENT MANAGEMENT

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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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:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
JOYCE STEEL ERECTION, INC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
JOYCE STEEL ERECTION, INC

D Employer Identification Number (EIN)
75-2061724

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE: UNITED OF OMAHA SEPARATE ACCOUNTS K

b Name of sponsor of entity listed in (a): UNITED OF OMAHA LIFE INS CO

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)
43-1795138-001	P	5107688

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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
JOYCE STEEL ERECTION, INC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOYCE STEEL ERECTION, INC

D Employer Identification Number (EIN)
75-2061724

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)	99761	107355
(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)	372544	370953
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4163812	5107688
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	888463	1034771
(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	5524580	6620767
	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	5524580	6620767

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)	309506	
	(B) Participants	2a(1)(B)	447023	
	(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)		756529
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)	18561	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18561
	(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)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)		499066
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		23659
d Total income. Add all **income** amounts in column (b) and enter total	2d		1297815
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	165543	
(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)		165543
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)	3000	
(3) Investment advisory and management fees	2i(3)	33085	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		36085
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		201628
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1096187
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: CF & CO., L.L.P. (2) EIN: 20-0162782

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
JOYCE STEEL ERECTION, INC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JOYCE STEEL ERECTION, INC

D Employer Identification Number (EIN)
75-2061724

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): 75-3182674

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JOYCE STEEL ERECTION, INC. 401(K) PLAN

Audited Financial Statements and
Supplementary Information

December 31, 2010 and 2009

JOYCE STEEL ERECTION, INC. 401(K) PLAN

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CF & Co., L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

Independent Auditor's Report

To the Plan Administrator
Joyce Steel Erection, Inc. 401(k) Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Joyce Steel Erection, Inc. 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010 and the supplemental schedule as of December 31, 2010, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's 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 investment information summarized in Notes 3, 4 and 5, which was certified or provided by MG Trust Company, LLC, the Custodian 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 Custodian holds the Plan's investment assets and executes investment transactions. As disclosed in Note 5, the Plan Administrator has obtained certifications from the Custodian regarding the completeness and accuracy of the investment information provided to the Plan Administrator by the Custodian as of and for the year ended December 31, 2010, and as of December 31, 2009.

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

CF+Co., L.L.P.

CF & Co., L.L.P.

Dallas, Texas
September 21, 2011

JOYCE STEEL ERECTION, INC. 401(K) PLAN
Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	2010	2009
Assets:		
Investments, at fair value:		
Guaranteed stable value fund	$ 1,098,308	$ 926,872
Pooled separate accounts	5,107,688	4,163,811
Receivables:		
Notes receivable from participants	370,953	372,545
Employer match contribution	107,355	99,761
Total Assets	6,684,304	5,562,989
Liabilities	--	--
Net assets available for benefits at fair value	6,684,304	5,562,989
Adjustment from fair value to contract value for interest in guaranteed stable value fund relating to fully benefit-responsive investment contracts	(63,536)	(38,409)
Net Assets Available for Benefits	$ 6,620,768	$ 5,524,580

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

JOYCE STEEL ERECTION, INC. 401(K) PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2010

Additions:		
Additions and gains to net assets attributed to		
Investment income:		
Dividends and interest	$	18,561
Net realized/unrealized appreciation in fair value of investments		465,981
Net investment gain		484,542
Interest income on notes receivable from participants		23,659
Contributions:		
Participants		447,023
Employer matching		334,268
Total contributions		781,291
Total additions and gains		1,289,492
Deductions:		
Benefits paid to participants		190,305
Administrative expenses		3,000
Total deductions		193,305
Increase in net assets available for benefits		1,096,187
Net assets available for benefits:		
Beginning of year		5,524,580
End of year	$	6,620,767

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

Note 1 - Description of Plan

The following description of the Joyce Steel Erection, Inc. 401(k) Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Joyce Steel Erection, Inc. (the "Company") who have at least six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Administration

In accordance with the Plan document, the Plan is administered by the Company. MG Trust Company, LLC (the "Custodian") serves as the Plan custodian and record keeper.

Contributions

Participants may contribute pre-tax deferrals up to 100% of annual compensation as defined in the Plan agreement, subject to IRS limits. Participants may also contribute pre-tax amounts representing distributions from other qualified plans, individual retirement accounts, and annuity contracts. All contributions to the Plan are participant-directed. The Company may make profit sharing, matching contributions, and supplemental matching contributions at its sole discretion. The Company's profit sharing contribution is allocated based on the ratio of the employee's earnings to total earnings and is given to participants who work at least 1,000 hours during the Plan year and are employed on the last day of the Plan year. Matching contributions are allocated based on a uniform percentage of each participant's pretax contribution. Supplemental matching contributions are allocated to participants, who work at least 1,000 hours during the Plan year and are employed on the last day of the Plan year, based on a percentage of each participant's earnings.

Participant Accounts

Participants may elect to invest their contributions in any of the available investment funds offered by the Plan. Each participant's account is credited with the participant's contribution, allocations of the Company's contributions, and Plan earnings, net of administrative expenses. Allocations are based on the participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note 1 - Description of Plan, continued

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. In addition, the Company paid accounting fees on behalf of the Plan. Expenses for the Plan are paid by the Company or the Plan at the Company's discretion.

Notes Receivable from Participants

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 account balance. Note transactions are treated as a transfer between the investment fund and the note fund. Note terms generally do not exceed 5 years, unless such notes are used for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate as published in the Wall Street Journal on the date the loan is processed, plus one percentage point. The rate of interest is constant throughout the term of the note. Principal and interest are paid through payroll deductions under a level amortization schedule. Interest rates on notes outstanding as of December 31, 2010, range from 4.25% to 8.50%. The maturity dates for the outstanding notes range from February 2010 to January 2017. Note activity is below:

	2010		2009	
	Qty	Amount	Qty	Amount
Outstanding, beginning of year	35	$ 372,544	24	$ 196,609
New notes and interest acccrued	24	128,651	20	282,788
Repayments/distributed notes	(12)	(130,242)	(9)	(106,853)
Outstanding, end of year	47	$ 370,953	35	$ 372,544

The Plan was amended in 2010 to only allow new notes if a hardship event, as defined, has been encountered by the participant. Also, the Plan was amended to only allow participants to take out one note at a time. These amendments were effective as of January 1, 2011.

Vesting

Participants are immediately vested 100% in all amounts contributed by the participant and all earnings on those contributions. Vesting in the Company's contributions is based on years of continuous service as follows:

Note 1 - Description of Plan, continued

Vesting, continued

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

Forfeited Accounts

Forfeitures and the earnings on those accounts may be utilized to offset Plan expenses or applied to offset future employer contributions. At December 31, 2010 and 2009 balances in forfeited non-vested accounts were $20,755 and $23,750, respectively. Forfeitures of $17,355 and $24,761 were used during 2011 and 2010, respectively to offset the supplemental employer match contributions receivable as of December 31, 2010 and 2009, respectively.

Payment of Benefits

Generally, the Plan will begin to make distributions to retired participants within 60 days after the end of the Plan year in which they retire. The participant may elect among various forms of benefit payments. Benefit payments to terminated or disabled participants are made as directed by the participant, subject to certain restrictions.

Note 2 - Summary of Significant Accounting Policies

The summary of significant accounting policies of the Plan is presented to assist in understanding the financial statements.

Basis of Accounting

The Plan's financial statements and IRS Form 5500 are prepared on the accrual basis of accounting.

Note 2 - Summary of Significant Accounting Policies, continued

Recent Accounting Pronouncements

In January 2010, the Financial Accounting Standard Board ("FASB") issued an Accounting Standards Update ("ASU"), *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements* ("ASU 2010-06"), which requires new disclosures and reasons for transfers of financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurement disclosures are required for both Level 2 and Level 3 measurements. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes. With respect to matters other than Level 3 measurements, the amendment is effective for the Plan's year ended December 31, 2010. As the standard affected disclosures only, the adoption of this standard did not have an impact on the Plan's financial statements. The guidance related to Level 3 measurements is effective for the Plan's year ending December 31, 2011, and is not expected to have an impact on the Plan's financial statements. The Plan is currently evaluating the impact of the guidance related to Level 3 measurements on the Plan's financial statement disclosures.

The Plan adopted ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans* for its year ended December 31, 2010. This amendment required that participant loans be classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The adoption resulted in retrospective reclassification of participant notes from investments totaling $372,545 as of December 31, 2009. There was no impact to the net assets as of December 31, 2009 as a result of the adoption. Prior disclosures have also been revised.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

In accordance with the U.S. GAAP, the Statements of Assets Available for Benefits present investments at fair value. However, contract value is the relevant measurement attribute for the Plan's fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents

Note 2 - Summary of Significant Accounting Policies, continued

Investment Valuation and Income Recognition, continued

contributions made under the contract, plus interest at the contract rates, less withdrawals. The Statements of Net Assets Available for Benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The purchase and sale of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Note 3 - Fair Value Measurements

The framework for measuring fair value under U.S. GAAP provides for a 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:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets 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

Note 3 - Fair Value Measurements, continued

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.

The asset's or liability's categorization 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.

The following is a description of valuation methodologies used for assets measured at fair value.

Pooled Separate Account Investments: Valued at the unit value based on the underlying assets, which include a mix of mutual funds, collective trusts and managed accounts.

Guaranteed Stable Value Fund: Value is estimated by discounting the cash flows of the guaranteed interest account to the end of the respective year, using a discount rate that represents the respective year end interest rate that would be credited on accounts of similar duration.

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

All investments in the Statements of Net Assets Available for Benefits are reported at fair value. The following tables set forth, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009.

Assets at Fair Value as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Guaranteed investment contract:				
Stable value fund	$ --	$ --	$1,098,308	$1,098,308
Pooled separate accounts:				
Age-based	--	4,449,966	--	4,449,966
Conservative allocation	--	64,746	--	64,746
Diversified emerging markets	--	361,690	--	361,690
Foreign large blend	--	9,406	--	9,406

Note 3 - Fair Value Measurements, continued

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
High yield bond	--	23,028	--	23,028
Intermediate-term bond	--	8,576	--	8,576
Large blend	--	17,792	--	17,792
Large growth	--	23,826	--	23,826
Large value	--	19,333	--	19,333
Mid-cap growth	--	2,980	--	2,980
Moderate allocation	--	74,064	--	74,064
Real estate	--	5,565	--	5,565
Small blend	--	25,199	--	25,199
World stock	--	5,169	--	5,169
Mid-cap value	--	71	--	71
Small growth	--	16,277	--	16,277
Totals	$ --	$5,107,688	$1,098,308	$6,205,996

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Guaranteed investment contract:				
Stable value fund	$ --	$ --	$ 926,872	$ 926,872
Pooled separate accounts:				
Age-based	--	1,930,240	--	1,930,240
Conservative allocation	--	47,792	--	47,792
Diversified emerging markets	--	282,299	--	282,299
Foreign large blend	--	378,932	--	378,932
High yield bond	--	16,349	--	16,349
Intermediate-term bond	--	45,458	--	45,458
Large blend	--	1,075,085	--	1,075,085
Large growth	--	19,680	--	19,680
Large value	--	13,164	--	13,164
Mid-cap growth	--	11,126	--	11,126
Moderate allocation	--	54,849	--	54,849
Real estate	--	1,130	--	1,130
Small blend	--	284,737	--	284,737
World stock	--	2,970	--	2,970
Totals	$ --	$4,163,811	$ 926,872	$5,090,683

Note 3 - Fair Value Measurements, continued

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	Level 3 Assets
	Guaranteed Stable Value Fund
Balance, beginning of year	$ 926,872
Realized gains (losses)	23,659
Unrealized gains (losses)	25,129
Purchases, sales, issuances and settlements (net)	122,648
Balance, end of year	$ 1,098,308

Note 4 - Investments

The following investments represent 5% or more of the Plan's net assets.

	December 31, 2010	December 31, 2009
Guaranteed stable value fund, at contract value	$ 1,034,771	$ 888,463
Emerging Markets Index Fund	361,690	282,299
International Stock Index Fund	**	378,407
Stadion Managed Growth Fund	**	638,212
Stadion Managed Moderate Fund	**	1,141,756
Stock Market Index Fund	**	1,075,085
Stadion Growth Portfolio	1,731,066	**
Stadion Moderate Growth Portfolio	1,978,259	**
Stadion Balanced Portfolio	448,066	**

** - *This investment did not represent 5% or more of the Plan's net assets for the period indicated.*

During 2010, the appreciation in value (including gains and losses on investments bought and sold, as well as held during the year) aggregating $465,981 (8.25% annual yield) was substantially attributable to the pooled separate account investments.

Note 4 - Investments, continued

The following table sets forth the fair value of investments at December 31, 2010 in certain funds that calculate net asset value ("NAV") per share, based on their investment objectives:

Investments	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts:				
Age-based [a]	$4,449,966	$ --	Immediate	None
Conservative allocation [b]	64,746	--	Immediate	None
Diversified emerging markets [c]	361,690	--	Immediate	None
Foreign large blend [d]	9,406	--	Immediate	None
High yield bond [e]	23,028	--	Immediate	None
Intermediate-term bond [f]	8,576	--	Immediate	None
Large blend [g]	17,792	--	Immediate	None
Large growth [h]	23,826	--	Immediate	None
Large value [i]	19,333	--	Immediate	None
Mid-cap growth [j]	2,980	--	Immediate	None
Mid-cap value [k]	71	--	Immediate	None
Moderate allocation [l]	74,064	--	Immediate	None
Real estate [m]	5,565	--	Immediate	None
Small blend [n]	25,199	--	Immediate	None
Small growth [o]	16,277	--	Immediate	None
World stock [p]	5,169	--	Immediate	None
Total	$5,107,688	$ --		

a. This category seeks to make equity investing more tolerable for risk-conscious investors by helping to reduce the volatility of their portfolio. This category's investment philosophy centers on a tactical asset allocation strategy that has a goal of participating in gains when stock market conditions are good and reducing exposure to the stock market when they are not.

b. This category seeks to provide income in combination with the potential for some growth of capital over the long-term.

c. This category seeks to match closely the returns of the capitalization weighted MSCI Emerging Markets (EM) Index. The strategy also incorporates a 15% limit on the weight of any single country in the portfolio. The Morgan Stanley Capital International ("MSCI") Emerging Markets Index is comprised of 26 countries and more than 700 securities. The strategy uses a flexible portfolio construction approach, which includes replication, sampling, and the use of alternative investment vehicles including ADRS, GDRS, swaps, and country funds.

Note 4 - Investments, continued

c. Additionally, the advisor uses a hierarchy of trading processes when possible, including internal crossing, external crossing, futures when appropriate, and agency trades to capitalize on every opportunity to reduce the strategy's transaction cost.

d. This category seeks long-term growth through appreciation. This category seeks to maintain the returns of the MSCI All Country World Investable Market excluding U.S. Index by investing in an underlying portfolio that closely replicates the index.

e. This category seeks total return, consistent with income generation and prudent investment management. It invests primarily in non-investment grade securities and bonds with maturities of ten years or less.

f. This category seeks to match the total return of the Barclays Capital Government/Credit Index while minimizing tracking error. It employs a passive bond indexing process.

g. This category seeks to replicate the returns and characteristics of the S&P 500 Index. Using a replication process, the advisors purchase each security for the strategy in the same capitalization weight as it appears in the S&P 500 Index Replication results in low turnover, accurate tracking, and low costs. The approach is to buy and hold securities, trading only when there is a change to the composition of the index or when cash flow activity occurs in the strategy. The advisors use a hierarchy of trading alternatives when appropriate—internal crossing, external crossing, futures, and open market trades—to attempt to capitalize on every opportunity and to reduce the strategy's transaction costs.

h. This category seeks long-term growth of capital. It invests primarily in equity securities, principally common and preferred stocks, of U.S. companies. It may invest in the securities of foreign issuers, including issuers located or doing business in emerging markets.

i. This category seeks long-term growth of capital and income. It invests in common stocks and other equity securities of companies that pay or are expected to pay dividends.

j. This category seeks long-term capital growth. It invests primarily in common stocks of U.S. companies with small and medium market capitalizations that the investment's portfolio manager believes have the potential for above average growth.

Note 4 - Investments, continued

k. This category seeks long-term growth of capital. The category invests primarily in a diversified portfolio of equity securities of small- to mid-capitalization U.S. companies, generally representing 60 to 125 companies. It normally invests at least 80% of net assets in securities of small- to mid-capitalization companies, which, at the time of investment, fall within the capitalization range between the smallest company in the Russell 2500 Value Index and the greater of $5 billion or the market capitalization of the largest company in the Russell 2500 Value Index.

l. This category seeks capital appreciation and income over the long-term. It allocates its investments among the Bond Index Fund, Strategic Value Fund, Stock Market Index Fund, Growth Fund, International Developed Countries Fund, Small Company Fund, and Emerging Markets Index Fund. It is reviewed quarterly following the end of January, April, July and October and rebalanced if the actual percentage of any individual fund at the end of the quarter is over or under its target percent by five percentage points or more.

m. This category seeks total return. It invests at least 80% of total assets in common stocks and other equity securities issued by domestic real estate companies. It may invest up to 20% of total assets in securities of foreign issuers which meet the same criteria for investment as domestic companies, or sponsored and unsponsored depository receipts for such securities. It is nondiversified.

n. This category seeks to replicate the returns and characteristics of the Russell 2000 Index. It seeks to match the return of the Index by investing in a portfolio that holds the securities of the Russell 2000 Index. Replication seeks low turnover, accurate tracking and low costs. It buys and holds securities, trading only when there is a change to the composition of the Index or when cash flow activity occurs. Index strategies help participants achieve broad diversification across the equity markets and take advantage of low implementation costs.

o. This investment seeks long-term growth of capital. The fund primarily invests in the common stocks of companies with above average, long-term growth potential. It normally invests at least 65% of assets in equity securities of small companies, which are defined as companies having market capitalization at the time of purchase that falls within the market capitalization range of companies in the Russell 2000 Index. The fund may invest up to 10% of its net assets in foreign securities that are primarily traded outside the United States.

p. This category seeks capital appreciation. It invests mainly in common stocks of the U.S. and foreign companies without limit to any country, including countries with developed or emerging markets. It currently emphasizes its investments in developed markets such as the United States, Western European countries and Japan. It does not limit investments in a particular capitalization range, but primarily invests in mid- and large-cap companies.

Note 4 - Investments, continued

All of the pooled investments in separate accounts can be redeemed immediately at the current NAV per share based on the fair value of the underlying assets. The fair values of these investments have been estimated using the NAV per share of the investments.

Note 5 - Information Provided or Certified by Custodian

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been provided or certified as complete and accurate by the Custodian of the Plan for the years ended December 31, 2010 and 2009.

Guaranteed stable value fund
Pooled separate account investments
Investment assets, transactions and income
Notes receivable from participants

The Custodian also certified to the completeness and accuracy of $465,981 of net appreciation in fair value of investments and $23,659 of interest and dividends related to the aforementioned investments for the year ended December 31, 2010.

Note 6 - Guaranteed Stable Value Fund

The Plan has a stable value fund with United of Omaha Life Insurance Company ("United of Omaha"). The fund is managed by Ameriprise Trust Company and invests in units of the RiverSource Trust Income Fund IV (the "Stable Value Fund"), a commingled fund for retirement plans, which is managed by Ameriprise Trust Company. The Stable Value Fund invests exclusively in the RiverSource Trust Income Fund I, which may invest assets in the RiverSource Trust Stable Capital Fund I – a portfolio of wrapped investments to provide book-value liquidity – that enhances the Stable Value Fund's diversification and helps reduce credit exposure. Investment options are offered through a group variable annuity issued by United of Omaha, which guarantees the principal of contributions held in the Stable Value Fund and interest earned on those contributions less any charges due under the annuity contract.

Because the Stable Value Fund is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed Stable Value Fund. Contract value, as reported to the Plan by United of Omaha, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Note 6 - Guaranteed Stable Value Fund, continued

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the Stable Value Fund at December 31, 2010 and 2009, was $1,098,308 and $926,872, respectively. Each month, the guaranteed interest rate is declared and any deposits made that month will be guaranteed that month's rate for 5 years. The interest rates that are declared are based on current market conditions and what quality assets United of Omaha can purchase to support the corresponding liability. The yield on the asset less the predetermined expense loads, including variables such as payment of commissions, equals the net interest rate to the participant. Withdrawals are made on a pro rata basis from each maturity account as defined in the contract. The participants do not share in the profits or surplus of United of Omaha.

During 2010 and 2009, the average yields earned by the Stable Value Fund and the annual rates credited to the Plan participants was 2.32% and 2.58%, respectively.

In the event there is an unusual volume of participant directed transfers, such that United of Omaha reasonably concludes that employer directed withdrawals have occurred, United of Omaha reserves the right to pay the amount of the requested withdrawals and charge the participants or the Company an amount equal to the book value of such withdrawals, less the market value of such withdrawals, as defined in the contract with United of Omaha. Also, United of Omaha has the right to delay payment of a transfer or withdrawal for up to 180 days from the date of request. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The annuity contract for the Stable Value Fund provides that United of Omaha can terminate the contract for any reason by providing 60 days prior written notice to the Plan. At the end of the 60 days, United of Omaha will pay, without assessing any market value charges, to the participants the contract balances of the Stable Value Fund.

Note 7 - Plan Termination

While it has no intent to do so, the Company has the right to terminate the Plan at any time, subject to the provisions of ERISA. Amounts would be distributed in accordance with Plan provisions.

Note 8 - Income Tax Status

The Company adopted a prototype plan document that was approved by the Internal Revenue Service ("IRS") on March 31, 2008 in an opinion letter in which the IRS stated the form of the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has not

Note 8 - Income Tax Status, continued

applied for an individual determination letter from the IRS. The prototype plan has been amended since the opinion letter approval, however, the Company believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the IRC and that the Plan has satisfied the qualification requirements of IRC Section 401(a) in operation and, therefore, the related Plan is exempt from federal income taxes under the provisions of IRC Section 501(a). Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

Note 9 - Risks and Uncertainties

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

Note 10 - Party-In-Interest Transactions

Certain Plan investments are shares of pooled separate accounts managed by the Custodian. Transactions with the Custodian qualify as party-in-interest transactions. In addition, the Company paid approximately $10,000 for the year ended December 31, 2010 on behalf of the Plan to parties-in-interest for administrative expenses and audit fees.

Commissions totaling $41,067 for were paid in 2010 to the Plan's investment advisor, financial advisor, and an entity related to the Custodian. The commissions were netted against the realized and unrealized appreciation in fair value of investments on the Statement of Changes in Net Assets Available for Benefits.

Note 11 - Subsequent Events

The Plan Administrator has evaluated subsequent events through September 21, 2011, the date the financial statements were available to be issued. Except as disclosed in Note 1, regarding Plan amendments affecting notes receivable from participants, the Plan Administrator did not have any additional material subsequent events.

SUPPLEMENTAL SCHEDULE

I.D. #75-2599762
Plan #001

JOYCE STEEL ERECTION, INC. 401(K) PLAN
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Guaranteed Account (at contract value)	Stable Value		$ 1,034,772
	Allianz NFJ Dividend Value Fund	Pooled Separate Account		16,483
	BlackRock High Yield Bond Portfolio	Pooled Separate Account		11,124
	Bond Index Fund	Pooled Separate Account		134
	Cohen & Steers Institutional Realty	Pooled Separate Account		5,565
	Dreyfus/The Boston Company Small/Mid Cap Growth Fund	Pooled Separate Account		2,980
	Emerging Markets Index Fund	Pooled Separate Account		361,690
	Goldman Sachs High Yield Fund	Pooled Separate Account		11,904
	Harbor Capital Appreciation Fund	Pooled Separate Account		16,602
	International Stock Index Fund	Pooled Separate Account		7,559
	International Developed Countries Fund	Pooled Separate Account		1,848
	Metropolitan West Total Return Bond Fund	Pooled Separate Account		8,442
*	Mutual Directions 1	Pooled Separate Account		25,873
*	Mutual Directions 2	Pooled Separate Account		38,873
*	Mutual Directions 3	Pooled Separate Account		35,382
*	Mutual Directions 4	Pooled Separate Account		38,682
	Oppenheimer Global Fund	Pooled Separate Account		5,169
	Royce Total Return Fund	Pooled Separate Account		24,795
	Small Cap Stock Index Fund	Pooled Separate Account		404
*	Stadion Growth Portfolio	Pooled Separate Account		1,731,066
*	Stadion Moderate Growth Portfolio	Pooled Separate Account		1,978,259
*	Stadion Balanced Portfolio	Pooled Separate Account		448,066
*	Stadion Conservative Portfolio	Pooled Separate Account		269,624
*	Stadion Capital Preservation Portfolio	Pooled Separate Account		22,950
	Stock Market Index Fund	Pooled Separate Account		17,792
	T. Rowe Price Growth Stock Fund	Pooled Separate Account		7,224
	Value Stock Index Fund	Pooled Separate Account		2,850
	AllianceBernstein Small/Mid Cap Value Fund	Pooled Separate Account		71
	Lord Abbett Developing Growth Fund	Pooled Separate Account		16,277
*	Notes Receivable from Participants (Participant Loans)	Lowest 4.25%, Highest 8.50%	-0-	370,953
		Total		$ 6,513,413

Column (a) indicates each identified person/entity known to be a party-in-interest with respect to the Plan.

Column (d) has been left blank because this is an individual account plan that participants direct with respect to assets allocated to their accounts.

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name JOYCE STEEL ERECTION, INC 401(K) PLAN **EIN:** 75-2061724
Plan Sponsor's Name JOYCE STEEL ERECTION, INC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Mutual Of Omaha	Mutual Directions 1	0	25,873
	Mutual Of Omaha	Mutual Directions 2	0	38,873
	Mutual Of Omaha	Mutual Directions 3	0	35,382
	Mutual Of Omaha	Mutual Directions 4	0	38,682
	Mutual Of Omaha	Bond Index Fund	0	134
	Mutual Of Omaha	Stock Market Index Fund	0	17,792
	Mutual Of Omaha	International Developed Countries Fund	0	1,848

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____ **EIN:** _____
Plan Sponsor's Name _____ **PN:** _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Mutual Of Omaha	T. Rowe Price Growth Stock Fund	0	7,224
	Mutual Of Omaha	Royce Total Return Fund	0	24,795
	Mutual Of Omaha	Value Stock Index Fund	0	2,850
	Mutual Of Omaha	International Stock Index Fund	0	7,559
	Mutual Of Omaha	Allianz NFJ Dividend Value Fund	0	16,483
	Mutual Of Omaha	BlackRock High Yield Bond Portfolio	0	11,124
	Mutual Of Omaha	Cohen & Steers Institutional Realty	0	5,565

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____ **EIN:** _____
Plan Sponsor's Name _____ **PN:** _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Mutual Of Omaha	Harbor Capital Appreciation Fund	0	16,602
	Mutual Of Omaha	Oppenheimer Global Fund	0	5,169
	Mutual Of Omaha	AllianceBernstein Small/Mid Cap Value	0	71
	Mutual Of Omaha	Dreyfus/The Boston Com SM Cap Gwth Fnd	0	2,980
	Mutual Of Omaha	Emerging Markets Index Fund	0	361,690
	Mutual Of Omaha	Small Cap Stock Index Fund	0	404
	Mutual Of Omaha	Lord Abbett Developing Growth Fund	0	16,277

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name _____ **EIN:** _____
Plan Sponsor's Name _____ **PN:** _____

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Mutual Of Omaha	Stadion Growth Portfolio	0	1,731,066
	Mutual Of Omaha	Stadion Moderate Growth Portfolio	0	1,978,259
	Mutual Of Omaha	Stadion Balanced Portfolio	0	448,066
	Mutual Of Omaha	Stadion Conservative Portfolio	0	269,624
	Mutual Of Omaha	Stadion Capital Preservation Portfolio	0	22,950
	Mutual Of Omaha	Goldman Sachs High Yield Fund	0	11,904
	Mutual Of Omaha	Metropolitan West Total Return Bond Fund	0	8,442

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name JOYCE STEEL ERECTION, INC 401(K) PLAN **EIN:** 75-2061724
Plan Sponsor's Name JOYCE STEEL ERECTION, INC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Mutual Of Omaha	Guaranteed Account	0	1,034,771
	Participants Loan Account	Various Rates and Maturities	0	370,953