

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>EMPIRE STEEL ERECTORS, L.P. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1997</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1997</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>EMPIRE STEEL ERECTORS, L.P.</u> <u>P. O. BOX 3653</u> <u>HUMBLE, TX 77347</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>76-0640280</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>281-548-7377</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>331200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>76-0640280</u>	2c Sponsor's telephone number <u>281-548-7377</u>	2d Business code (see instructions) <u>331200</u>	
2b Employer Identification Number (EIN) <u>76-0640280</u>					
2c Sponsor's telephone number <u>281-548-7377</u>					
2d Business code (see instructions) <u>331200</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	TERESA J. MANSELL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EMPIRE STEEL ERECTORS, L.P. P. O. BOX 3653 HUMBLE, TX 77347	3b Administrator's EIN 76-0640280 3c Administrator's telephone number 281-548-7377
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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
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5 Total number of participants at the beginning of the plan year	5	167
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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	222
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	45
d Subtotal. Add lines 6a , 6b , and 6c	6d	267
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	267
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	85
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3D

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

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>EMPIRE STEEL ERECTORS, L.P. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPIRE STEEL ERECTORS, L.P.</u>	D Employer Identification Number (EIN) <u>76-0640280</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	719077	898950
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	719077	898950

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	719077	898950
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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)	63297	
(B) Participants	2a(1)(B)	121790	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		185087
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		40829
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		225916

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	46043	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		46043
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		46043

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		179873
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: JOHN A. ANDERSON, P.C.

(2) EIN: 76-0106479

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....		X	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

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

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

5b(1) Name of plan(s)

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

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

For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>EMPIRE STEEL ERECTORS, L.P. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPIRE STEEL ERECTORS, L.P.</u>	D Employer Identification Number (EIN) <u>76-0640280</u>	

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

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

1	<u>0</u>
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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): 84-0591534

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	
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Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☒ N/A
If the plan is a defined benefit plan, go to line 8.

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

6

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

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

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

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No

11

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

EMPIRE STEEL ERECTORS, L.P 401(k) PLAN

**Financial Statements and Supplementary Schedule
For the Years Ended December 31, 2010 and
December 31, 2009 and
Independent Auditor's Report**

EMPIRE STEEL ERECTORS, L.P. 401(k) PLAN

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A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANT
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JOHN A. ANDERSON, JR., CPA

MEMBER AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

To the Administrator of the
Empire Steel Erectors, L.P. 401(k) Plan

I was engaged to audit the accompanying statement of net assets available for benefits of Empire Steel Erectors 401(k) Plan as of December 31, 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management. The financial statements of the plan as of December 31, 2009, were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974, the Plan administrator instructed the other auditors not to perform and they did not perform any auditing procedures with respect to the information certified by the trustee. Their report dated October 11, 2010, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 250.103-8 of the Department of Labor's Rules and Regulations and Disclosure under ERISA, the Plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by MG Trust Company, LLC, the trustee of the Plan, except for comparing such information with the related information included in the 2010 financial statements and supplemental schedule. I have been informed by the Plan administrator that the trustee holds the Plan's investments and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2010, that the information provided to the Plan administrator by the custodian through the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2010 financial statements and supplemental schedule that I did not audit, I was unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplemental schedule taken as a whole. The form and content of the information included in the 2010 financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, are presented in compliance with the Department of Labor's Rules and Regulations Reporting and Disclosure under the Employee Retirement Security Act of 1974.

John A. Anderson, P.C.

John A. Anderson, P.C.
October 4, 2011

EMPIRE STEEL ERECTORS, L.P.401(k) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2010 & DECEMBER 31, 2009

ASSETS	2010	2009
Participant directed investments, at fair value	\$ 898,950	\$ 719,077
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>898,950</u>	\$ <u>719,077</u>

See Independent Auditor's Report
The accompanying notes are an integral part of these financial statements.

EMPIRE STEEL ERECTORS, L.P. 401 (k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>2010</u>
ADDITIONS:	
Additions to net assets attributed to:	
Investment activity:	
Net appreciation in fair value of investments	\$ 45,166
Dividends	<u>13,656</u>
	<u>58,822</u>
Contributions:	
Participants	63,297
Employer	<u>121,790</u>
	<u>185,087</u>
Total Additions	<u>243,909</u>
Deductions from net assets attributed to:	
Benefits paid to participants	40,638
Administration expenses	<u>23,398</u>
Total Deductions	<u>64,036</u>
Net Increase	179,873
Net assets available for benefits:	
Beginning of year	<u>719,077</u>
End of Year	<u><u>898,950</u></u>

See Independent Auditor's Report
The accompanying notes are an integral part of these financial statements.

EMPIRE STEEL ERECTORS, L.P. 401(K) PLAN

Notes to Financial Statements

December 31, 2010 & December 31, 2009

(1) Description of the Plan

The following description of the Empire Steel Erectors, L.P. 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.

- (a) General - the Plan is a defined contribution plan covering all employees of Empire Steel Erectors, L.P., (the Company) who are age 21 or over. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- (b) Contributions - Each year participants may contribute up to 100% of their compensation, up the maximum allowable, as defined by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contributions plans. The Company contributes a Safe Harbor Matching Employer Contribution equal to 100% of each participants' elective deferrals up to 3% of the participant's compensation, plus 50% of the amount of the participant's elective deferrals that exceed 3% of the participants compensation. Additional amounts may be contributed at the option of the Company. Participants direct the investment contributions into various investment options offered by the Plan.
- (c) Participant Accounts - Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on 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.
- (d) Vesting - Participants are immediately vested in their contributions plus actual earnings thereon. Participants are fully vested in employer matching safe harbor contributions and transferred benefits accounts at all times. For terminated participants, the employer contributions are based on their years of service. A participant is 100% vested after six years of credited service.
- (e) Administrative Expenses - Certain expenses incurred in the administration of the Plan are paid directly by the Company.
- (f) Investment Options - The 401(k) assets of the Plan are held by the Trustee, or its agents and are invested in the available investment options ad directed by the participant.
- (g) Payment of Benefits - On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account.

(1) Description of the Plan - Continued

- (h) Forfeited Account - At December 31, 2010, there were \$26,208 of forfeitures that have not yet been applied to reduce the Company's contributions. Forfeitures are used to pay certain plan expenses, to reduce the elective employer contributions and certain safe harbor matching employer contributions.
- (i) Date of Management's Review - Subsequent events were evaluated through October 4, 2011, which is the date the financial statements were available to be issued.

(2) Summary of Significant Accounting Policies

- (a) Basis of Accounting - The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Benefit payments to participants are recorded when paid.
- (b) Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.
- (c) New Accounting Pronouncements - the financial statements reflect the adoption of Statement on Financial Accounting Standards No. 157 (SFAS No. 157,) Fair Value Measurements. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 17, 2007. SFAS No. 157 established a single authoritative definition of fair value, set a framework for measuring fair value and requires additional disclosures about fair value measurements, e.g. the elimination of discounts on certain publicly traded portfolio investments.

In accordance with SFAS No. 157, the Plan classifies its investments into Level 1, which refers to securities traded on an active market, Level 2, which refers to securities not traded on an active market but which observable market inputs are readily available or Level 1 securities where there is a contractual restriction, and Level 3, which refers to securities not traded in an active market and for which no significant observable market inputs are available. As required by SFAS No. 157, at December 31, the plans portfolio of investments were classified as follows, based on fair values:

	<u>Fair Value</u>	
	2010	2009
Level 1	\$ 319,894	\$ 382,058
Level 2	579,056	337,019
Level 3	-	-
	<u>\$ 898,950</u>	<u>\$ 719,077</u>

- (d) Investment Valuation and Income Recognition - The investments in all of the funds are presented at fair value, based on the quoted market prices of the underlying securities within each fund at December 31, 2010 and 2009.

Purchases and sale of securities are recorded on trade-date basis. Dividends are recorded on the ex-dividend date.

See Independent Auditor's Report

(3) Trustee Certification

All amounts included in the Plan's financial statements and supplementary schedule have been prepared by the record keepers as agents of the trustee and furnished to the Plan Administrator. The Plan's investments at December 31, 2010 and 2009, were held by MG Trust Company, LLC, as custodian, as agent for the Trustee. The Plan Administrator has obtained certification from the custodian that such information is complete and accurate.

(4) Investments

At December 31, 2010 and 2009, all investments of the Plan were participant-directed.

The following presents investments that represent five percent (5%) or more of Plan's net assets at December 31:

	2010	2009
Vanguard Admiral Treasury Money Market Fund	\$ 65,848	\$ 104,844
65,848 and 104,844 shares, respectively		
Vanguard Prime Money Market	254,046	232,175
254,034 and 232,175 shares, respectively		
John Hancock II Lifestyle Aggressive - R5	103,955	93,077
8,431 and 8,618 shares, respectively		
John Hancock II Lifestyle Balanced - R5	66,755	51,549
5,132 and 4,350 shares, respectively		
Vanguard Growth Index Fund	61,815	44,923
1,953 and 1,644 shares, respectively		
Vanguard International Growth Fund	48,037	-
2,473 shares and zero, respectively		
John Hancock II Lifestyle Moderate - R5	N/A	30,405
2,882 and 2,588 shares, respectively		
Vanguard Total Stock Market Index Fund	46,719	N/A
1,479 and 1,282 shares, respectively		

During 2010, the Plan's investments in mutual funds (including gains and losses from investments bought and sold, as well as held during the year) increased in value by \$58,822.

(6) Related Party Transactions

Fees paid to the Plan to the record keepers as agents for the trustee for this Plan amounted to \$12,101 for the year ended December 31, 2010.

(7) Plan Termination

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

See Independent Auditor's Report

(8) Tax Status

Empire Steel Erectors, L.P., the employer, adopted a word-for-word approved document, the Loren D. Stark Co., Inc. Volume Submitter 401(k) Profit Sharing Plan. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provisions for income taxes has been included in the Plan's financial statements.

(9) Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net investment gain and expenses per the financial statements to the Form 5500 to Schedule H, Part II:

	<u>Per Financial Statements</u>	<u>Reconciling Items</u>	<u>Form 5500</u>
<u>Additions to income</u>			
Net appreciation in value of investments	45,166	(4,337)	
Dividends	13,656	(13,656)	
	<u>58,822</u>	<u>(17,993)</u>	<u>40,829</u>
<u>Additions to expenses</u>			
Benefits paid to participants	40,638	5,405	
Administrative expenses	23,398	(23,398)	
	<u>64,036</u>	<u>(17,993)</u>	<u>46,043</u>

(10) Risks and Uncertainties

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

See Independent Auditor's Report

EMPIRE STEEL ERECTORS, L.P. 401(k) PLAN

SUPPLEMENTAL SCHEDULE - Schedule H - Line 4i, Schedule of Assets Held at Year End FOR THE YEAR ENDED DECEMBER 31, 2010

EIN: 76-0640280
Plan No. 001

(a)	(b)	(c)	(d)	(e)
Party-in-Interest	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	2010 Value
*	Registered Investment Company	Hussman Strategic Growth Fund	**	\$ 4,915
*	Registered Investment Company	Hussman Strategic International Fund	**	15,051
*	Registered Investment Company	Hussman Strategic Total Return Fund	**	6,001
*	Registered Investment Company	John Hancock II Lifestyle Aggressive - R5	**	103,955
*	Registered Investment Company	John Hancock II Lifestyle Balanced - R5	**	66,755
*	Registered Investment Company	John Hancock II Lifestyle Conservative - R5	**	8,259
*	Registered Investment Company	John Hancock II Lifestyle Growth - R5	**	31,341
*	Registered Investment Company	John Hancock II Lifestyle Moderate - R5	**	36,535
*	Registered Investment Company	Matthews Asia Development Fund	**	16,438
*	Registered Investment Company	Matthews Asia Small Companies	**	10,398
*	Registered Investment Company	Matthews China Fund	**	9,966
*	Registered Investment Company	Matthews India Fund	**	6,473
*	Registered Investment Company	Templeton Global Bond Fund A	**	5,990
*	Registered Investment Company	Vanguard 500 Index Fund - Inv	**	2,093
*	Registered Investment Company	Vanguard Admiral Treasury Money Market	**	65,848
*	Registered Investment Company	Vanguard Emerging Markets Stock Index Fund	**	7,039
*	Registered Investment Company	Vanguard Growth Index Fund	**	61,815
*	Registered Investment Company	Vanguard Inflation Protected Securities Fund	**	13,210
*	Registered Investment Company	Vanguard Intermediate-Term Bond Index Fund -Inv	**	2,941
*	Registered Investment Company	Vanguard International Growth Fund - Inv	**	48,037
*	Registered Investment Company	Vanguard Long-Term Bond Index	**	752
*	Registered Investment Company	Vanguard Mid-Cap Index Fund - Inv	**	27,672
*	Registered Investment Company	Vanguard Prime Money Market Fund	**	254,046
*	Registered Investment Company	Vanguard REIT Index Fund - Inv	**	1,928
*	Registered Investment Company	Vanguard Short-Term Bond Index Fund - Inv	**	1,782
*	Registered Investment Company	Vanguard Small Cap Growth Index Fund	**	19,710
*	Registered Investment Company	Vanguard Total Bond Market Index Fund - Inv	**	8,178
*	Registered Investment Company	Vanguard Total Stock Market Index Fund - Inv	**	46,720
*	Registered Investment Company	Vanguard Value Index Fund - Inv	**	15,102
Total				\$ <u>898,950</u>

* A party-in-interest as defined by ERISA: Pooled Separate Account held by
MG Trust Company, LLC

** Cost information is omitted, as these assets are participant-directed.

See Independent Auditor's Report.

Client # 4301
 EMPIRE STEEL ERECTORS, L.P.
 401(k) Plan
 PLAN # 001
 EIN# 76-0640280

Schedule H, line 4i - Schedule of Assets (Held at End of Year)
 For Plan Year Ending December 31, 2010

(a) Party in Interest?	(b) Identity of issue, borrower, leaser, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MG Trust Services	Vanguard Money Market	Pooled Separate Accounts \$ 232,175.12	\$ 254,046.19
*	MG Trust Services	Vanguard Protected Security	Pooled Separate Accounts 9,130.40	13,210.16
*	MG Trust Services	Vanguard Interim-Term	Pooled Separate Accounts 1,053.56	2,941.37
*	MG Trust Services	Vanguard Long Term Bond	Pooled Separate Accounts 4,572.37	751.93
*	MG Trust Services	Vanguard International Growth	Pooled Separate Accounts 19,254.90	48,037.04
*	MG Trust Services	Vanguard Short Term Bond	Pooled Separate Accounts 1,228.88	1,782.34
*	MG Trust Services	Vanguard Total Bond	Pooled Separate Accounts 6,610.78	8,178.14
*	MG Trust Services	Vanguard 500 Index	Pooled Separate Accounts 1,126.27	2,093.33
*	MG Trust Services	Vanguard Growth Index	Pooled Separate Accounts 44,922.60	61,815.36
*	MG Trust Services	Vanguard Midcap Index	Pooled Separate Accounts 14,923.79	27,672.11
*	MG Trust Services	Vanguard Total Stock	Pooled Separate Accounts 35,730.26	46,719.43
*	MG Trust Services	Fratemp Glob	Pooled Separate Accounts 3,917.23	5,990.03
*	MG Trust Services	Vanguard Reit Index	Pooled Separate Accounts 3,152.23	1,928.15
*	MG Trust Services	Vanguard small Cap Growth	Pooled Separate Accounts 9,704.92	19,709.51
*	MG Trust Services	Vanguard Value Index	Pooled Separate Accounts 4,846.65	15,102.30
*	MG Trust Services	John Hancock Lifestyle conserv	Pooled Separate Accounts 4,297.14	8,258.53
*	MG Trust Services	John Hancock Lifestyle Moderate	Pooled Separate Accounts 30,405.12	36,534.50
*	MG Trust Services	John Hancock Lifestyle Balanced	Pooled Separate Accounts 51,549.10	66,754.89
*	MG Trust Services	John Hancock Lifestyle Growth	Pooled Separate Accounts 19,847.64	31,340.73
*	MG Trust Services	John Hancock Lifestyle Aggressive	Pooled Separate Accounts 93,076.97	103,954.83
*	MG Trust Services	VGI Admiral Treasury MM	Pooled Separate Accounts 104,844.50	65,848.19
*	MG Trust Services	Matthews Asia Small Comp	Pooled Separate Accounts 2,884.64	10,397.96
*	MG Trust Services	Matthews China Fund	Pooled Separate Accounts 11,256.97	9,965.98
*	MG Trust Services	Matthews India Fund	Pooled Separate Accounts 5,730.11	6,472.44
*	MG Trust Services	VGI Emerging Markets Stock Idx	Pooled Separate Accounts 2,835.28	7,039.46
*	MG Trust Services	Matthews Asia Dividend	Pooled Separate Accounts -	16,438.07
*	MG Trust Services	Hussman Strategic Growth	Pooled Separate Accounts -	4,915.32
*	MG Trust Services	Hussman Strategic Tot Ret	Pooled Separate Accounts -	6,000.95
*	MG Trust Services	Hussman Stratific Intl Equity	Pooled Separate Accounts -	15,050.58
TOTAL			\$ 719,077.43	\$ 898,949.82

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

Part II Basic Plan Information—enter all requested information			
1a Name of plan: Empire Steel Erectors, L.P.		1b Three-digit plan number (PN)	001
401(k) Plan		1c Effective date of plan	01/01/1997
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) Empire Steel Erectors, L.P.		2b Employer Identification Number (EIN)	76-0640280
P. O. Box 3653		2c Sponsor's telephone number	(281) 548-7377
Humble	TX 77347	2d Business code (see instructions)	331200

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

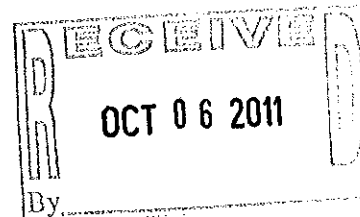
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true,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

SIGN HERE		10-5-11	Teresa J. Maussell
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10-5-11	G.D. TINSLEY
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		Date	Enter name of individual signing as DFE
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

4301/OS/EGV/DS/HTG



3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SAME		3b Administrator's EIN 3c Administrator's telephone number
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	167
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	222
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	45
d Subtotal. Add lines 6a, 6b, and 6c.....	6d	267
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e.....	6f	267
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	85
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <div style="display: flex; justify-content: space-around; font-size: small;"> 2E 2F 2G 2J 2K 3D </div>		

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) <table style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;">(1)</td><td style="width:5%;">☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor	9b Plan benefit arrangement (check all that apply) <table style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;">(1)</td><td style="width:5%;">☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor							
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Empire Steel Erectors, L.P.
401(k) Plan

Authorization to File the Plan's Form 5500 Electronically

Plan Sponsor: Empire Steel Erectors, L.P.

On behalf of the above named plan sponsor, the undersigned hereby grants permission to the Loren D. Stark Company, (LDSCO) to electronically file the plan sponsor's Form(s) 5500 annually but only upon LDSCO's receipt of the signed red-stamped COPY of Form 5500 and this signed Authorization.

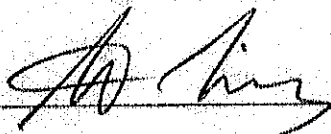
The plan sponsor authorizes Loren D. Stark Company to use it's PIN to file the 5500 or 5500-SF Forms and any applicable schedules for the plan.

The sponsor has been notified that the image of the plan administrator's/plan sponsor's red-stamped COPY will be included with the rest of the return/report posted by the Department of Labor on the Internet for public disclosure.

The individual signature on the 5500 Form will not be posted on the DOL Website. In its place will be the statement "Filed with authorized/valid electronic signature" or "Filed with incorrect/unrecognized electronic signature" on the signature lines.

The employer may revoke or change this authorization any time by notification in writing to LDSCO.

Signature: _____



Print Name: _____

C.D. TINSLEY

Date: _____

10-5-11

4301

Client: 4301

