

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>LARSON MANUFACTURING, INC. 401(K) RETIREMENT 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>005</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>005</u>	1c Effective date of plan <u>01/01/2002</u>	
1b Three-digit plan number (PN) ►	<u>005</u>				
1c Effective date of plan <u>01/01/2002</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>LARSON MANUFACTURING, INC.</u> <u>2333 EASTBROOK DRIVE</u> <u>BROOKINGS, SD 57006</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>46-0278504</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>605-696-6480</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>46-0278504</u>	2c Sponsor's telephone number <u>605-696-6480</u>	2d Business code (see instructions) <u>332900</u>	
2b Employer Identification Number (EIN) <u>46-0278504</u>					
2c Sponsor's telephone number <u>605-696-6480</u>					
2d Business code (see instructions) <u>332900</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.	10/13/2011	WALTER SYLTIE II
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2011	WALTER SYLTIE II
	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") LARSON MANUFACTURING, INC. 2333 EASTBROOK DRIVE BROOKINGS, SD 57006	3b Administrator's EIN 46-0278504 3c Administrator's telephone number 605-696-6480
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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	1452
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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	1046
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	201
d Subtotal. Add lines 6a , 6b , and 6c	6d	1247
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	1248
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	1147
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 2G 2J 2K 3D 2F 2S 2T

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan LARSON MANUFACTURING, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 LARSON MANUFACTURING, INC.	D Employer Identification Number (EIN) 46-0278504	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
AMERICAN FUNDS	PO BOX 6007 INDIANAPOLIS, IN 46206
95-1411037	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

WELLS FARGO BANK NA

PO BOX
SAN FRANCISCO, CA 94102

94-1347393

(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 19 21 37 38 50 59 60 62 63	SERVICE PROVIDER	8014	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☐ No ☒

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

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

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

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

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

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

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

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

(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

(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.

(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.

(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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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
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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) <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.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan LARSON MANUFACTURING, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 LARSON MANUFACTURING, INC.	D Employer Identification Number (EIN) 46-0278504	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(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)	299043	290375
(9) Value of interest in common/collective trusts.....	1c(9)	2697496	2956946
(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)	8356236	10352434
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11352775	13599755

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11352775	13599755
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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)		
(B) Participants	2a(1)(B)	1292864	
(C) Others (including rollovers)	2a(1)(C)	14604	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1307468
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)	16332	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16332
(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)	151330	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		151330
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		131909
(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)		1090410
c Other income.....	2c		8618
d Total income. Add all income amounts in column (b) and enter total.....	2d		2706067

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	444104	
(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)		444104
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	14983	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14983
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		459087

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2246980
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: KINNER & CO

(2) EIN: 46-0400356

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		2000000
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)

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan LARSON MANUFACTURING, INC. 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ► 005
C Plan sponsor's name as shown on line 2a of Form 5500 LARSON MANUFACTURING, INC.		D Employer Identification Number (EIN) 46-0278504
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
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): 41-6257133 56-1354495		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2010 v.092308.1		

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: 0.0% Investment-Grade Debt: 0.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 0.0%

- 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):

Accountant's opinion,
Schedule of Assets Held,
And Schedule of 5% Transactions

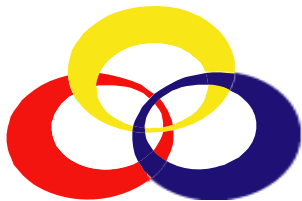
Are attached to the financial statements.

LARSON MANUFACTURING



401(k) PLAN AND TRUST

Financial Statements
December 31, 2010



Kinner & Company Ltd

Certified Public Accountants

Taxes, QuickBooks &
Investments

LARSON MANUFACTURING
401(k) PLAN AND TRUST

Index to Financial Statements
December 31, 2010

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Schedule of Assets Held for Investment Purposes	12

KINNER & COMPANY LTD
Certified Public Accountants

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Nathan Kinner, CPA, MBT
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Elkton, SD 57026

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	Diane Anderson		Ashley Koehne	Carley Osland	
			Charity Kuehl		

INDEPENDENT AUDITOR'S REPORT

Plan Administrator and Participants

Larson Manufacturing Company of South Dakota, Inc. 401(k) Retirement Plan

We were engaged to audit accompanying statements of net assets available for benefits of Larson Manufacturing Company of South Dakota, Inc. 401(k) Retirement Plan as of December 31, 2010 and 2009 and for the years then ended, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedules as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the cash, investments, investment transactions and related income which were certified by Wells Fargo Bank, N.A., the trustee, of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Kinner & Company Ltd
Certified Public Accountants
Brookings, South Dakota

August 9, 2011

LARSON MANUFACTURING INC.
401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2010 AND 2009

Assets	2010	2009
Investments (Note 4):		
At fair value:		
Mutual funds	\$ 10,352,434	\$ 8,356,236
Common collective funds	2,956,946	2,697,496
At estimated fair value:		
Participant notes	290,375	299,043
Net Assets Available for Plan Benefits	\$ 13,599,755	\$ 11,352,775

The accompanying notes are an integral part of these financial statements

LARSON MANUFACTURING INC.

401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS

AVAILABLE FOR BENEFITS

AS OF DECEMBER 31, 2010 AND 2009

<i>Additions to Net Assets Attributed to:</i>	2010	2009
<i>Investment Income (Note 4):</i>		
Net Appreciation in Fair Value of Investments	\$ 1,230,938	\$ 1,727,155
Interest/ Dividend Income	167,662	146,614
<i>Contributions:</i>		
Employee	1,291,423	1,282,212
Non-Employee	1,440	
Rollovers into Plan	14,604	303
<i>Receivables:</i>		
Employee Contributions	-	-
Total Additions	2,706,067	3,156,284
Deductions from Net Assets Attributed to:		
Benefits Paid to Participants	444,104	397,840
New Loan Funding and Other Expenses	14,983	1,757
Total Deductions	459,087	399,596
Net Increase	2,246,980	2,756,688
Net Assets Available for Plan Benefits:		
Beginning of Year	11,352,775	8,596,087
End of Year	\$ 13,599,755	\$ 11,352,775

The accompanying notes are an integral part of these financial statements

Larson Manufacturing
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

1. Description of Plan

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General and Eligibility: The Plan is a voluntary, defined contribution plan sponsored by the Company. The Plan was originally established effective as of January 1, 2002. Employees of the Company and other participating employers with 60 days of service and over age 18 are eligible to join the Plan. Plan entry dates are the first day of each month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Participants may contribute from 1% to 90% of their gross earnings each pay period. There are two type of deferrals available, pre-tax 401(k) deferrals and Roth 401(k) deferrals. The Plan permits the Company to match employee contributions. During 2010 and 2009, the Company did not make any contributions to the Plan. Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contribution, employer matching contributions, if any, and an allocated share of Plan earnings. 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.

Investment Options: Wells Fargo Bank, N.A. holds all the Plan's investments. Upon enrollment in the Plan, a participant may direct contributions to their account in one percent increments in the investment funds provided by the Plan. Participants may change their investment options at any time by accessing their account online. They can also make changes through the benefits help line using a toll-free number.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. For the years ended December 31, 2010 and 2009, there were no forfeitures as participants are 100% vested in all contributions.

Forfeited Accounts: For the years ended December 31, 2010 and 2009 there were no forfeitures.

Administrative Expenses: All administrative expenses are allocated to the participants accounts.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

Payment of Benefits: On termination of service due to death, disability, retirement, or termination of services for other reasons, a participant, or their designated beneficiary, may receive the value of the vested interest in his or her account as a lump sum distribution, by installments or installments for required minimum distributions only.

Participant Loans: Participants can borrow from the plan a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested accrued benefit. The loan term ranges up to five years or longer for the purchase of a primary residence. The interest rate charged on loans is based on the rates available for similar loans from commercial lending institutions at the time the loan application is made. All loans, with interest, are repaid by payroll deduction in equal amounts over the repayment term.

Plan Termination: In the event of the termination of the Plan, the net assets of the fund will be allocated as prescribed by ERISA and regulations issued pursuant thereto. In the event of plan termination, participants will become 100% vested. Generally, vested benefits would be paid in full to ascertainable participants and beneficiaries. The Company reserves the right to terminate the Plan at any time.

2. Significant Accounting Policies

Method of Accounting: The financial statements of the Larson Manufacturing Company of South Dakota, Inc. 401(k) Profit Sharing Plan (the Plan) are prepared using the accrual method of accounting.

Nature of Business: Larson Manufacturing Company of South Dakota, Inc. (the Company) and its related or affiliated companies manufacture and distribute storm doors and windows.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties: The Plan provides for various investment options. Investments are exposed to various risks, such as interest, market and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

Investment Valuation and Income Recognition: The Plan's investments are stated at fair value, as determined by the Plan trustee. 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. Participant notes receivable are valued at cost, which approximates fair value.

Purchases and sales of securities are recorded on a trade-date basis, and unrealized gains and losses are recorded based on the fair value at the end of the reporting period. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value: The net appreciation in fair market value of investments is composed of the realized gains and losses in securities that were sold or otherwise disposed of during the year and the unrealized gains and losses in securities held at the end of the year.

Payment of Benefits: Benefits are recorded when paid.

3. Income Tax Status

Effective January 1, 2002, the Plan adopted a prototype plan sponsored by Wells Fargo Bank, N.A. The prototype plan has received an opinion letter from the Internal Revenue Service (IRS) as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provision of the IRS.

Uncertain Tax Positions: In accordance with ASC (Accounting Standards Codification) 740, the Plan evaluates all significant tax positions as required by generally accepted accounting principle in the United States. As of December 31, 2010, the Plan does not believe that it has taken tax positions that would required the recording of any additional tax liability nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next twelve months. The Plan's income tax returns are subject to examination by the appropriate regulatory authorities as of December 31, 2010, the Plan's federal tax returns generally remain open for three years following filing with the Internal Revenue Service.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

		Fair Value Measurement Using:	
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 3)
	<u>Fair Value</u>		
December 31, 2010			
Mutual Funds	\$10,352,434	\$10,352,434	\$0
Common Collective Funds	2,956,946	2,956,946	0
Participant Loans	<u>290,375</u>	<u>0</u>	<u>290,375</u>
Total	<u>\$13,599,755</u>	<u>\$13,309,380</u>	<u>\$290,375</u>
December 31, 2009			
Mutual Funds	\$8,356,236	\$8,356,236	\$0
Common Collective Funds	2,697,496	2,697,496	0
Participant Loans	<u>299,043</u>	<u>0</u>	<u>299,043</u>
Total	<u>\$11,352,775</u>	<u>\$11,053,732</u>	<u>\$299,043</u>

SFAS No. 157, (Topic 820) *Fair Value Measurements*, established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end. The fair values of common stock, corporate bonds, and U.S. Government securities are based on quoted market prices.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

Level 3 Fair Value Measurements

The participant loans are not actively traded and significant other observable inputs are not available. Thus, the fair value of the participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurements.

	<u>Participant Loans</u>
<u>December 31, 2010</u>	
Beginning Balance	\$299,043.36
Issuances and Settlements (net)	<u>(8,668.18)</u>
Ending Balance	<u>\$290,375.18</u>
 <u>December 31, 2009</u>	
Beginning Balance	\$280,179.32
Issuances and Settlements (net)	<u>18,864.04</u>
Ending Balance	<u>\$299,043.36</u>

5. Information Certified by the Plan Trustee

The Plan Administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Wells Fargo Bank, N.A., the Plan trustee, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule.

The following table presents the values of the participant-directed investments in this Plan that were certified by Wells Fargo Bank, N.A.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

	<u>2010</u>	<u>2009</u>
Investments at fair value as determined by quoted market price		
Mutual funds:		
Wells Fargo Advantage Total Return Fund	\$308,948	\$238,792
Wells Fargo Advantage Growth Balanced	579,332	517,055
Wells Fargo Advantage Diversified Equity	619,828	528,526
Wells Fargo Advantage Index (Admin)	975,842	838,857
Wells Fargo Advantage Large Growth	0	435,817
Wells Fargo Advantage Premier Large Co	506,747	0
Wells Fargo Advantage C&B Large Cap Value (Admin)	212,484	184,784
Wells Fargo Diversified Small Cap	1,084,578	846,392
American Funds Europacific Growth	837,752	795,951
Wells Fargo Advantage Dow Jones Target Today	18,685	19,782
Wells Fargo Advantage Dow Jones Target 2010	418,152	375,604
Wells Fargo Advantage Dow Jones Target 2015	257,216	158,499
Wells Fargo Advantage Dow Jones Target 2020	1,252,582	1,030,162
Wells Fargo Advantage Dow Jones Target 2025	516,917	330,114
Wells Fargo Advantage Dow Jones Target 2030	1,220,159	953,521
Wells Fargo Advantage Dow Jones Target 2035	469,385	266,875
Wells Fargo Advantage Dow Jones Target 2040	740,754	609,795
Wells Fargo Advantage Dow Jones Target 2045	176,359	121,364
Wells Fargo Advantage Dow Jones Target 2050	<u>156,714</u>	<u>104,346</u>
Total Mutual Funds	<u>10,352,434</u>	<u>8,356,236</u>
Common collective funds:		
Wells Fargo (BGI) S&P Midcap Index	353,652	259,864
Wells Fargo Stable Return	<u>2,603,294</u>	<u>2,437,632</u>
Total Common Collective Funds	2,956,946	<u>2,697,496</u>
Investments at estimated fair value:		
Participant notes	<u>290,375</u>	<u>299,043</u>
Total investments certified	<u>\$13,599,755</u>	<u>\$11,354,775</u>

Wells Fargo Bank, N.A. also certified to the completeness and accuracy of the net appreciation in fair value of investments, the interest income and the dividend income related to the aforementioned investments and reported on the attached Statements of Changes In Net Assets Available For Plan Benefits.

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

6. Investments

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

	<u>2010</u>	<u>2009</u>
Wells Fargo Stable Return	\$2,603,294	\$2,437,632
Wells Fargo Advantage Index (Admin)	975,843	838,857
Wells Fargo Diversified Small Cap	1,084,578	846,392
American Funds Europacific Growth	837,752	795,952
Wells Fargo Advantage Dow Jones Target 2020	1,252,582	1,030,161
Wells Fargo Advantage Dow Jones Target 2030	1,220,159	953,521
Wells Fargo Advantage Dow Jones Target 2040	<u>740,753</u>	<u>609,795</u>
	<u>\$8,714,961</u>	<u>\$7,512,310</u>

7. Transactions with Parties in Interest

Certain plan investments are shares of mutual funds managed by Wells Fargo. Wells Fargo is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Administration costs and fees for the Plan are paid from fees and other charges of the plan and allocated to employee accounts. If not paid by the Plan sponsor, the administrative expenses become the responsibility of the Plan.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, Participants would become 100% vested in all employer contributions, if any.

9. Subsequent Events

In accordance with FASB Accounting Standards Codification Topic 855, Subsequent Events, the Plan administrator has evaluated subsequent events through August 9, 2011, which is the date these financial statements were available to be issued, and have determined there are no subsequent events that require recognition or disclosure

LARSON MANUFACTURING
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2010

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements at December 31, 2010 and 2009 to Form 5500:

	<u>2010</u>	<u>2009</u>
Net assets available for plan benefits per the financial statements	\$13,599,755	\$11,352,775
Net assets available for plan benefits per Schedule H of the Form 5500	<u>\$13,599,755</u>	<u>\$11,352,775</u>

The following is a reconciliation of employee contributions per the financial statements at December 31, 2010 and 2008 to Form 5500:

	<u>2010</u>	<u>2009</u>
Employee contributions & rollovers per the financial statements	\$1,292,864	\$1,282,212
Add: Employee contributions receivable as of December 31	<u>14,604</u>	<u>303</u>
Employee contributions per the Form 5500	<u>\$1,307,468</u>	<u>\$1,282,515</u>

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2010 to Schedule H of Form 5500.

Benefits paid to participants per the financial statements	<u>\$ 444,104</u>
Benefits paid to participants or beneficiaries, including direct rollovers per Schedule H of Form 5500	<u>\$ 444,104</u>

There are no amounts allocated to withdrawing participants for claims that have been processed and approved for payment prior to December 31, 2010 but not yet paid as of that date.

SUPPLEMENTAL SCHEDULE

LARSON MANUFACTURING INC.
401(k) PLAN AND TRUST
Schedule of Assets Held at End of Year
December 31, 2010

Identity of issuer, borrower, lessor, or similar party	Description of Assets	Current Value
<u>Mutual Funds</u>		
American Fund	American Funds Europacific Growth	\$ 837,752
*Wells Fargo Fund	Wells Fargo Advantage Total Return Bond Fund	308,948
*Wells Fargo Fund	Wells Fargo Advantage Growth Balanced	579,332
*Wells Fargo Fund	Wells Fargo Advantage Diversified Equity	619,828
*Wells Fargo Fund	Wells Fargo Advantage Index Admin	975,842
*Wells Fargo Fund	Wells Fargo Advantage Premier Large Company	506,747
*Wells Fargo Fund	Wells Fargo Advantage C&B Large Cap Value	212,484
*Wells Fargo Fund	Wells Fargo Diversified Small Cap	1,084,578
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target Today	18,685
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2010	418,152
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2015	257,216
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2020	1,252,582
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2025	516,917
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2030	1,220,159
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2035	469,385
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2040	740,754
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2045	176,359
*Wells Fargo Fund	Wells Fargo Advantage Dow Jones Target 2050	156,714
	Total Mutual Funds	<u>10,352,434</u>
<u>Common and collective trust funds</u>		
*Wells Fargo Fund	Wells Fargo Stable Return	2,603,294
*Wells Fargo Fund	Wells Fargo S&P Midcap Index	353,652
	Total common and collective trust funds	<u>2,956,946</u>
Participant loans	Promissory notes due through 2010	<u>290,375</u>
	Total Investments	<u><u>\$13,599,755</u></u>

The above information has been certified by Wells Fargo Bank, N.A., the trustee of the Plan, as complete and accurate.

*Represents party-in-interest

Accountant's opinion,
Schedule of Assets Held,
And Schedule of 5% Transactions

Are attached to the financial statements.