

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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2010</div> 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>LSG RETIREMENT SAVINGS 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>LINCOLN INDUSTRIAL CORPORATION</u> <u>ONE LINCOLN WAY</u> <u>ST LOUIS, MO 63120</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-2361769</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>314-679-4281</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-2361769</u>	2c Sponsor's telephone number <u>314-679-4281</u>	2d Business code (see instructions) <u>339900</u>	
2b Employer Identification Number (EIN) <u>52-2361769</u>					
2c Sponsor's telephone number <u>314-679-4281</u>					
2d Business code (see instructions) <u>339900</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.	10/14/2011	PHILIP J CERNUTO
	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") LINCOLN INDUSTRIAL CORPORATION ONE LINCOLN WAY ST LOUIS, MO 63120		3b Administrator's EIN 52-2361769
		3c Administrator's telephone number 314-679-4281
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	932
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	707
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	127
d Subtotal. Add lines 6a , 6b , and 6c	6d	836
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	3
f Total. Add lines 6d and 6e	6f	839
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	651
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 2J 2K 3H 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:		

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan LSG RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 LINCOLN INDUSTRIAL CORPORATION	D Employer Identification Number (EIN) 52-2361769	

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
DIVERSIFIED INVESTMENT ADVISORS
13-3689044

(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)

DIVERSIFIED INVESTMENT ADVISORS

13-3689044

(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?
12 15 28 37 38 50 54 59 61 62 63 64 65	RECORDKEEPER	11642	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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?
33	SECURITIES BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

LOCKTON FINANCIAL ADVISORS, LLC

(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?
16	BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	29469	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
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AIM 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANZ PO BOX 8050 BOSTON, MA 02266	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN FUNDS 5300 ROBIN HOOD ROAD NORFOLK, VA 23513	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLACKROCK 40 EAST 52ND ST NEW YORK, NY 10022	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA 245 SUMMER STREET FLOOR 3 BOSTON, MA 02210	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DAVIS 30 DAN ROAD CANTON, MA 02021	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIRST AMERICAN PO BOX 882511 SAN DIEGO, CA 92168	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JP MORGAN 30 DAN ROAD CANTON, MA 02021	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LAZARD 30 ROCKEFELLER PLAZA 57TH FLOOR NEW YORK, NY 10112	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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
NATIONAL FINANCIAL SERVICES	33	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
LOCKTON FINANCIAL ADVISORS, LLC	16	29469
(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.
DIVERSIFIED INVESTMENT ADVISORS 13-3689044	COMMISSIONS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan LSG RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 LINCOLN INDUSTRIAL CORPORATION	D Employer Identification Number (EIN) 52-2361769	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	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)	7622066	930
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	17367	11555
	(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)	578904	924621
	(9) Value of interest in common/collective trusts	1c(9)	1724988	3402375
	(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)	15521008	23756902
	(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	25464333	28096383

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	25464333	28096383
---	-----------	----------	----------

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)	22711	
(B) Participants	2a(1)(B)	1632976	
(C) Others (including rollovers)	2a(1)(C)	17514	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1673201
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
(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)	49270	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		49271
(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)	453881	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		453881
(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)		82007
(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)		2364561
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4622921

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1962418	
(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)		1962418
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		16811
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)	11642	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		11642
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1990871

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2632050
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: LOPATA, FLEGEL & COMPANY LLC

(2) EIN: 43-1552002

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		5000000
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.		X	

- 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.
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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 <u>LSG RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-3689044</u>		
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: _____% 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): _____

LSG RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2010 AND 2009

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

LOPATA, FLEGEL & COMPANY_{LLP}

Accountants and Management Consultants

600 Mason Ridge Center Drive
Suite 100
St. Louis, Missouri 63141
314-514-8881
314-514-8872 Fax

INDEPENDENT AUDITORS' REPORT

Plan Administrator
LSG Retirement Savings Plan

We were engaged to audit the accompanying statements of net assets available for plan benefits of the LSG Retirement Savings Plan as of December 31, 2010 and 2009, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2010, and the supplemental schedule for the year ended December 31, 2010, as listed in the accompanying index. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F and as presented in the supplemental schedule, which was certified by State Street Bank and Trust Company (State Street), the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedule. We have been informed by the Plan's administrator that the custodian holds the Plan's investment assets and executes the Plan's investment transactions. The Plan's administrator has obtained a certification from State Street as of December 31, 2010 and 2009 and for the year ended 2010, that the information provided to the Plan's administrator by the custodian 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 or the supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the above named custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



St. Louis, Missouri
September 26, 2011

LSG RETIREMENT SAVINGS PLAN

Statements of Net Assets Available for Plan Benefits

December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments, at fair value (See Note C)		
Cash reserve account	\$ 11,555	\$ 17,367
Mutual funds	23,756,902	15,521,008
Collective trust fund	3,477,227	1,728,438
Total investments	27,245,684	17,266,813
Receivables		
Employer contributions	891,424	26,259
Participant contributions	9,183	-
Notes receivable from participants	924,621	578,904
Accrued interest receivable	930	-
Receivable from merged plans	-	7,622,066
Total receivables	1,826,158	8,227,229
Total assets	29,071,842	25,494,042
LIABILITIES		
Excess contributions payable	35,583	-
Net assets reflecting investments at fair value	29,036,259	25,494,042
Adjustment from fair value to contract value for full benefit-responsive investment contracts	(74,852)	(3,450)
Net assets available for plan benefits	\$ 28,961,407	\$ 25,490,592

The accompanying notes are an integral part of these statements.

LSG RETIREMENT SAVINGS PLAN

Statement of Changes in Net Assets Available for Plan Benefits

Year ended December 31, 2010

Additions to net assets attributed to:

Investment income	
Interest	\$ 49,271
Dividends	453,881
Net gain on Investments (Note C)	<u>2,446,568</u>
Net investment income	2,949,720
Contributions	
Salary deferral contributions	1,642,159
Employer contributions	887,876
Employee rollover contributions	<u>17,514</u>
Total contributions	<u>2,547,549</u>
Total additions	5,497,269

Deductions from net assets attributed to:

Benefits paid directly to participants (including deemed distributions of participant loans of \$16,811)	1,979,229
Return of excess contributions	35,583
Administrative expenses	<u>11,642</u>
Total deductions	<u>2,026,454</u>
Net increase in net assets available for plan benefits	3,470,815

Net assets available for plan benefits

Beginning of year	<u>25,490,592</u>
End of year	<u><u>\$ 28,961,407</u></u>

The accompanying notes are an integral part of this statement.

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE A – DESCRIPTION OF THE PLAN

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

1. General

The Plan, effective January 1, 2002, as restated December 31, 2009 and last amended effective January 1, 2011, which has been adopted by Lincoln Industrial Corporation (Company), is a 401(k) defined contribution plan. The Plan covers all employees of the Company. In general, employees may enter the Plan immediately upon becoming employed by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2009, the Alemite Retirement Savings Plan and the Reelcraft Industries, Inc. 401(k) Plan merged into the Lincoln Industrial Corporation Retirement Savings Plan, creating the LSG Retirement Savings Plan. The assets of the Alemite and Reelcraft Plans were transferred to the LSG Retirement Plan in January 2010.

2. Contributions

Participants may defer salary up to 50% of compensation, not to exceed the annual permissible dollar limit under Section 402(g) of the Internal Revenue Code. In addition, participants age 50 and older are eligible to make catch-up contributions.

The Plan provides for employer matching contributions, which are made at the discretion of the Board of Directors, not to exceed 100% of the first 4% of deferred compensation for eligible employees. In 2010, the Company elected to make matching contributions of 90% of the first 4% of compensation deferred for eligible IAM (International Association of Machinists) employees. The matching contribution was based on compensation through April 30, 2010. The IAM began a new contract effective May 1, 2010. For participants covered under the IAM collective bargaining agreement, employees hired on and after May 5, 2007 will receive matching contributions in an amount equal to \$.20 per straight time hour worked.

For participants covered under the UAW (United Auto Workers) 691 collective bargaining agreement, employees hired on and after June 3, 2006 receive matching contributions in an amount equal to \$.20 per straight time hour worked.

The Plan also provides for an additional nondiscretionary qualified non-elective contribution of 1.5% of compensation for eligible employees. In 2010, there were contributions for eligible IAM employees only (based on compensation through April 30, 2010).

In addition, the Plan provides for a discretionary contribution to nonbargaining employees. Accordingly, the Board of Directors elected to contribute 3% of eligible employees' eligible compensation for 2010.

Eligible participants are automatically enrolled at a deferral rate of 4% in the event the participant does not make an election or formally decline enrollment in the Plan.

Total employer contributions amounted to \$887,876 in 2010.

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE A – DESCRIPTION OF THE PLAN (CONTINUED)

3. Forfeitures

Forfeitures are used to pay administrative expenses and then to offset employer contributions made after the forfeitures are determined. Elective deferrals and earnings thereon are nonforfeitable.

4. Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and an allocation of the Plan's earnings (losses). The allocation of earnings (losses) is determined by the earnings of the participant's investment selection based on each participant's account balance, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

5. Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 10.78%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions.

6. Vesting

Participants are immediately vested in their deferral contributions, employer matching contributions and employer qualified non-elective contributions, plus actual earnings, thereon. Vesting of the employer discretionary contribution is based on years of service.

The vesting schedule for employer discretionary contributions into the Plan is as follows:

<u>Years of Service</u>	<u>Vested and Non-Forfeitable</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

7. Investment Options

Currently, upon enrollment in the Plan, a participant may direct contributions in various investment options provided by the custodian, State Street as agent for Diversified Investment Advisors (Diversified).

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE A – DESCRIPTION OF THE PLAN (CONTINUED)

8. Administrative Expenses

Certain administrative expenses are paid by the Plan sponsor.

9. Participant Hardship Withdrawals

A participant may withdraw from the Plan that portion of his account resulting from his elective deferral contributions in the event of undue financial hardship, as defined in the Plan.

10. Payment of Benefits

Upon termination of service, a participant may elect to receive benefit payments in a lump sum, installments, or in the form of an annuity.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Plan Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Plan Benefits is prepared on a contract value basis.

2. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

3. Investment Valuation and Income Recognition

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

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

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Investment Valuation and Income Recognition (Continued)

Reported investment gain is net of participants' proportionate share of administrative expenses, including management fees and broker commissions.

4. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

5. Payment of Benefits

Benefits are recorded when paid to participants.

6. Contributions Receivable

Participant contributions receivable of \$9,183 at December 31, 2010 were remitted to the Plan in January 2011. Employer contributions receivable of \$891,424 at December 31, 2010 were remitted by the Company to the Plan by April 15, 2011.

Employer contributions receivable of \$26,259 at December 31, 2009 were remitted by the Company to the Plan by March 29, 2010.

7. Risks and Uncertainties

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

8. Subsequent Events

The Plan Sponsor has evaluated subsequent events through September 26, 2011, which is the date the financial statements were available to be issued.

NOTE C – INVESTMENTS

State Street, through Diversified, holds the Plan's assets.

Participants are permitted to direct the investment of their account balances among various investment options. The investments are credited with a share of the income or loss recognized for the underlying assets of the investment. Participants may access their accounts daily. Participants receive periodic statements from Diversified of their account activity.

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE C – INVESTMENTS (CONTINUED)

Financial information related to the assets and earnings from the annuity contract is included in the accompanying financial statements and is based on information provided by Diversified. This information, which has not been audited by the Plan's independent auditors, has been certified to as complete and accurate by State Street and is summarized below:

Net Assets Available for Plan Benefits:

	2010	2009
Collective Trust Fund		
Stable Pooled Fund	\$ 3,477,227 *	\$ 1,728,438 *
Cash Reserve Account	11,555	17,367
Mutual Funds:		
AIM Real Estate Fund	-	251,349
Allianz Dividend Value Fund	1,013,580	637,851
American Funds EuroPacific Fund	2,156,595 *	1,284,540 *
American Funds Growth Fund of America	1,677,102 *	858,768
Blackrock Lifepath 2020 Portfolio	3,122,598 *	2,187,940 *
Blackrock Lifepath 2030 Portfolio	1,437,293	581,457
Blackrock Lifepath 2040 Portfolio	990,883	264,029
Blackrock Lifepath 2050 Portfolio	27,292	795
Blackrock Lifepath Retirement Portfolio	2,261,433 *	2,028,143 *
Columbia Acorn Fund	1,714,359 *	1,076,157
Columbia Small Cap Value Fund	792,330	646,733
Davis New York Venture Fund	1,224,105	468,642
Invesco Real Estate Fund	418,911	-
First American Small Cap Select Fund	-	481,453
JP Morgan Small Cap Equity Select Fund	1,165,740	671,838
Lazard U.S. Mid Cap Equity Fund	256,435	107,214
Nuveen Small Cap Select Fund	912,380	-
PIMCO Total Return Fund	2,942,563 *	2,498,451 *
Transamerica Partners Institutional Mid Value Fund	1,009,548	927,285
Transamerica Partners Institutional Stock Index Fund	633,755	548,363
	<u>\$27,245,684</u>	<u>\$17,266,813</u>

*Investment represents 5% or more of the net assets as of December 31, 2010 and 2009, respectively.

Participants should refer to each investment's prospectus for a description of the investment's objectives and investment results.

During 2010, the Plan's investments appreciated in value by \$2,446,568 which includes gains and losses on investments sold as well as changes in the market value of investments held during the year.

See Note A1 for the merger of the Alemite and Reecraft Plans into this Plan. Approximately \$7.7 million was transferred to the Plan in January 2010.

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE D – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. The net assets of the Plan will be distributed by the trustee in a uniform and nondiscretionary manner in accordance with the trust agreement.

NOTE E – TAX STATUS

The IRS has determined and informed the Plan administrator by a letter dated July 7, 2011, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC).

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

NOTE F – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIANS

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has accepted the certification of State Street Bank and Trust Company as to the accuracy and completeness of the investment information included in the accompanying financial statements and supplemental schedule; and instructed the Plan's independent accountants not to perform any auditing procedures with respect to such information. Accordingly, the following information was certified by State Street as of December 31, 2010 and 2009, and for the year ended December 31, 2010 and was not subject to any auditing procedures, except for comparing such information with the related information contained in the accompanying financial statements and supplemental schedule:

- Investments at fair value as of December 31, 2010 and 2009, which are included in the Statement of Net Assets Available for Plan Benefits.
- Investment income and net appreciation in fair value of investments for the year ended December 31, 2010, which are included in the Statement of Changes in Net Assets Available for Plan Benefits.
- Party-in-interest transactions for the year ended December 31, 2010, which are described in Note G.
- All information regarding assets held by the Plan at December 31, 2010, included in the Schedule of Assets (Held at End of Year).

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE G – PARTY-IN-INTEREST TRANSACTIONS

For the current fiscal year-end, State Street, the Plan's custodian, as agent for Diversified is considered a party-in-interest as defined by ERISA. As of December 31, 2010, the Plan assets managed by State Street had a fair market value of \$27,245,684.

NOTE H – STABLE POOLED FUND

The Plan entered into a benefit-responsive investment contract with Wells Fargo. Wells Fargo maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Wells Fargo, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issues or otherwise. The fair value of the investment contract at December 31, 2010 and 2009 was \$3,477,227 and \$1,728,438, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: amendments to the plan documents (including complete or partial plan termination or merger with another plan); changes to the plan's prohibition on competing investment options or deletion of equity wash provisions; bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-off of a subsidiary) that cause a significant withdrawal from the plan; or the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

<u>Average yields:</u>	<u>2010</u>	<u>2009</u>
Based on actual earnings	2.38%	3.40%
Based on interest rate credited to participants	2.90%	3.32%

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE I – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Cash Reserve Account: Quoted market prices in active markets.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Stable Pooled Fund: See Note H.

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

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE I – FAIR VALUE MEASUREMENTS (CONTINUED)

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

Assets at Fair Value as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Cash Reserve Account	\$ 11,555	\$ -	\$ -	\$ 11,555
Mutual Funds				
Blend funds	6,951,234	-	-	6,951,234
Growth funds	5,469,581	-	-	5,469,581
Target-date funds	5,578,066	-	-	5,578,066
Fixed income funds	2,942,563	-	-	2,942,563
Value funds	2,815,458	-	-	2,815,458
Total Mutual Funds	23,756,902	-	-	23,756,902
Stable Pooled Fund	-	3,477,227	-	3,477,227
Total assets at fair value	\$23,768,457	\$ 3,477,227	\$ -	\$27,245,684

Assets at Fair Value as of December 31, 2009

	Level 1	Level 2	Level 3	Total
Cash Reserve Account	\$ 17,367	\$ -	\$ -	\$ 17,367
Mutual Funds				
Blend funds	4,688,251	-	-	4,688,251
Growth funds	3,088,216	-	-	3,088,216
Target-date funds	3,034,221	-	-	3,034,221
Fixed income funds	2,498,451	-	-	2,498,451
Value funds	2,211,869	-	-	2,211,869
Total Mutual Funds	15,521,008	-	-	15,521,008
Stable Pooled Fund	-	1,728,438	-	1,728,438
Total assets at fair value	\$15,538,375	\$ 1,728,438	\$ -	\$17,266,813

NOTE J – 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 the Form 5500:

	2010	2009
Investments per the financial statements, at fair market value	\$27,245,684	\$17,266,813
Add: Notes receivable from participants	924,621	578,904
	28,170,305	17,845,717
Fair value to contract value adjustment	(74,852)	(3,450)
Total investments per the Form 5500	\$28,095,453	\$17,842,267

LSG RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2010 and 2009

NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED)

	2010	2009
Net assets available for plan benefits per the financial statements	\$28,961,407	\$25,490,592
Less: Employer contributions receivable at year-end	(891,424)	(26,259)
Less: Employee contributions receivable at year-end	(9,183)	-
Add: Excess contributions payable at year-end	35,583	-
Net assets available for plan benefits per the Form 5500	<u>\$28,096,383</u>	<u>\$25,464,333</u>

The following is a reconciliation of changes in net assets available for plan benefits between the financial statements and Form 5500 for the year ended December 31, 2010:

Employer contributions per the financial statements	\$ 887,876
Less: Employer contributions receivable at 12/31/10	(891,424)
Add: Employer contributions receivable at 12/31/09	26,259
Employer contributions per the Form 5500	<u>\$ 22,711</u>
Salary deferral contributions per the financial statements	\$ 1,642,159
Less: Employee contributions receivable at 12/31/10	(9,183)
Employee contributions per the Form 5500	<u>\$ 1,632,976</u>
Corrective distributions per the financial statements	\$ 35,583
Less: Excess contributions payable at 12/31/10	(35,583)
Corrective distributions per the Form 5500	<u>\$ -</u>

NOTE K – RECLASSIFICATIONS

Certain reclassifications have been made to the 2009 financial statement presentation to correspond to the current year's format.

NOTE L – SUBSEQUENT EVENTS

The Plan was amended effective January 1, 2011 to amend the definition of compensation.

SUPPLEMENTAL INFORMATION

LSG RETIREMENT SAVINGS PLAN
E.I.N. 52-2361769 Plan Number: 005

Schedule of Assets (Held at End of Year)
December 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor	(c) Description of Investment	(e) Fair Value
*	State Street Bank & Trust Company	Cash Reserve Account	\$ 11,555
	Wells Fargo	Stable Pooled Account (Collective Trust Fund)	3,477,227
	Allianz	Dividend Value Fund	1,013,580
	American Funds	EuroPacific Growth Fund	2,156,595
	American Funds	Growth Fund of America	1,677,102
	Blackrock	Lifepath 2020 Portfolio	3,122,598
	Blackrock	Lifepath 2030 Portfolio	1,437,293
	Blackrock	Lifepath 2040 Portfolio	990,883
	Blackrock	Lifepath 2050 Portfolio	27,292
	Blackrock	Lifepath Retirement Portfolio	2,261,433
	Columbia	Acorn Fund	1,714,359
	Columbia	Small Cap Value Fund	792,330
	Davis	New York Venture Fund	1,224,105
	Invesco	Real Estate Fund	418,911
	JP Morgan	Small Cap Equity Select Fund	1,165,740
	Lazard	U.S. Mid Cap Equity Fund	256,435
	Nuveen	Small Cap Select Fund	912,380
	PIMCO	Total Return Fund	2,942,563
*	Transamerica Partners	Institutional Mid Value Fund	1,009,548
*	Transamerica Partners	Institutional Stock Index Fund	633,755
			<u>27,245,684</u>
*	Notes Receivable from Participants	Interest rates range from 4.25% to 10.78%	<u>924,621</u>
Total assets			<u><u>\$ 28,170,305</u></u>

* Indicates a party-in-interest

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4i.

Schedule C, Line 2(h) Formula Descriptions

Lincoln Industrial Corporation Retirement Savings Incentive Plan

EIN No.: 52-2361769, Plan No. 005

Plan Year Ending: 12/31/2010

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

Diversified Investment Advisors (13-3689044)

National Financial Services (04-3523567)

Mid Atlantic Capital Corporation (25-1409618)

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to Diversified Investment Advisors	Revenue to National Financial Services	Revenue to Mid Atlantic Capital Corporation
DAVIS	DAVIS NY VENTURE**	1/1/2010	12/31/2010	29.010	0.990	
PIMCO	PIMCO TOTAL RETURN,ADMIN CLASS	1/1/2010	12/31/2010	24.175	0.825	
AIM	INVESCO REAL ESTATE FUND A	1/1/2010	12/31/2010	48.350	1.650	
COLUMBIA	COLUMBIA ACORN A	1/1/2010	12/31/2010	48.350	1.650	
BLACKROCK	BLACKROCK LIFEPATH RETIRE I	1/1/2010	12/31/2010	38.680	1.320	
BLACKROCK	BLACKROCK LIFEPATH 2020	1/1/2010	12/31/2010	38.680	1.320	
BLACKROCK	BLACKROCK LIFEPATH 2030	1/1/2010	12/31/2010	38.680	1.320	
BLACKROCK	BLACKROCK LIFEPATH 2040	1/1/2010	12/31/2010	38.680	1.320	
AMERICAN FUNDS	AMERICAN GRWTH FUND OF AMERICA	1/1/2010	12/31/2010	62.855	2.145	
AMERICAN FUNDS	AMERICAN FUNDS EUROPACIFIC R3	1/1/2010	12/31/2010	62.855	2.145	
LAZARD	LAZARD MID CAP FUND, OPEN	1/1/2010	12/31/2010	43.515	1.485	
COLUMBIA	COLUMBIA SMALL CAP VALUE II, Z	1/1/2010	12/31/2010	33.845	1.155	
COLUMBIA	COLUMBIA SMALL CAP VALUE II, Z	3/1/2010	12/31/2010	38.680	1.320	
ALLIANZ	ALLIANZ NFJ DIVIDEND VALUE A	1/1/2010	12/31/2010	48.350	1.650	
FIRST AMERICAN	NUVEEN SM CAP SELECT A	1/1/2010	12/31/2010	48.350	1.650	
JP MORGAN	JPMORGAN SMALL CAP EQUITY, S	1/1/2010	12/31/2010	24.175	0.825	
BLACKROCK	BLACKROCK LIFEPATH 2050	1/1/2010	12/31/2010	38.680	1.320	

** In addition to the annualized basis points shown, \$12 per participant (with activity in this fund during the year) is shared pro-rata among service providers

Schedule C, Line 2(h) Formula Descriptions

Lincoln Industrial Corporation Retirement Savings Incentive Plan

EIN No.: 52-2361769, Plan No. 005

Plan Year Ending: 12/31/2010

Diversified Investment Advisors (13-3689044) also receives revenue sharing in the form of dealer concessions (Finder's Fees) on the following funds:

Fund Family	Fund Name	Formula for Calculating the Dealer Concessions
DAVIS	DAVIS NY VENTURE	Up to .75% of net assets deposited into this fund.
COLUMBIA	COLUMBIA ACORN A	Up to 1% of net assets deposited into this fund.

Lincoln Industrial Corporation Retirement Savings Incentive Plan
EIN No.: 52-2361769, Plan No. 005
Schedule H, Line 4i - Schedule of Assets
Plan Year Ending: 12/31/2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(e) CURRENT VALUE
*	State Street Bank & Trust Co.	Cash Reserve Account	\$ 11,555
	Allianz	Allianz NFJ Dividend Value A	\$ 1,013,580
	American Funds	American Funds EuroPacific Growth R3	\$ 2,156,595
	American Funds	American Funds Growth Fund of America R3	\$ 1,677,102
	BlackRock	BlackRock LifePath 2020 Instl	\$ 3,122,598
	BlackRock	BlackRock LifePath 2030 Instl	\$ 1,437,293
	BlackRock	BlackRock LifePath 2040 Instl	\$ 990,883
	BlackRock	BlackRock LifePath 2050 Instl	\$ 27,292
	BlackRock	BlackRock LifePath Retirement Instl	\$ 2,261,433
	Columbia	Columbia Acorn A	\$ 1,714,359
	Columbia	Columbia Small Cap Value II Z	\$ 792,330
	Davis	Davis NY Venture A	\$ 1,224,105
	Invesco	Invesco Real Estate A	\$ 418,911
	JPMorgan	JPMorgan Small Cap Equity Select	\$ 1,165,740
	Lazard	Lazard Mid Cap Open	\$ 256,435
	Nuveen	Nuveen Small Cap Select A	\$ 912,380
	PIMCO	PIMCO Total Return Admin	\$ 2,942,563
	Transamerica Partners Funds Group	Transamerica Partners Instl Mid Value	\$ 1,009,548
	Transamerica Partners Funds Group	Transamerica Partners Instl Stock Index Fund	\$ 633,755
		Mutual Fund Total	\$ 23,756,902
*	Diversified Investment Advisors	Stable Pooled Fund	\$ 3,402,375
		Collective Trust Total	\$ 3,402,375
*	Participants	Notes Receivable with interest rates of 4.25% to 10.78%	\$ 924,621
TOTAL PLAN ASSETS			\$ 28,095,453

* Indicates Party-In-Interest to the Plan