Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- ☐ a multiemployer plan;
- ☐ a multiple-employer plan; or
- ☒ 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
ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/19/1964

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

1135 NW 159TH DRIVE
MIAMI, FL 33169

1135 NW 159TH DRIVE
MIAMI, FL 33169

2b Employer Identification Number (EIN)
59-0746315

2c Sponsor's telephone number
305-625-2451

2d Business code (see instructions)
332900

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	MARIA ITURRIOZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

1135 NW 159TH DRIVE
MIAMI, FL 33169

3b Administrator's EIN
59-0746315

3c Administrator's telephone number
305-625-2451

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**	120
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**	107
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	7
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	114
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	115
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	88
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC.

D Employer Identification Number (EIN)
59-0746315

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FID. INV. INST. OPS. CO.

04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

CHASE INVESTMENT SERVICES CO.

1111 POLARIS PKWY STE 2A
OPERATIONS AND COMMISSIONS
COLUMBUS, OH 43240

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLNZ NFJ DIV VAL A-BOSTON FINAN'L 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLKRK INT'L OPP A-BNY MELLON 760 MOORE ROAD KING OF PRUSSIA, PA 19406	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL/ACORN INTL A-COL 04-3156901	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREYFUS S&P 500 INDX-DREYFUS 13-5673135	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FA STK SEL ALL CAP A-FIDELITY 04-2882358	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FID TREASURY FD-FIDELITY INV 04-2882358	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS BALANCED S-JANUS SERV 43-1804048	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM EQUITY IDX A-BOSTON FIN 04-2526037	$15.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PERKINS MID CP VAL S- JANUS 43-1804048	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIM TOTAL RETURN A-BOSTON FIN 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS PARTNERS A-BOSTON FIN. 04-2526037	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHASE INVESTMENT SERVICES CORP.	61	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.
COL/ACORN INTL A-COLUMBIA 04-3156901	$0-<$3M=1.00% $3M-<$5M=0.50% $50M+=0.25%

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC.

D Employer Identification Number (EIN)
59-0746315

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

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

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

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

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)
04-3022712-026	C	235574

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC.

D Employer Identification Number (EIN)
59-0746315

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	25000	25000
(2) Participant contributions	1b(2)	2106	2075
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	193785	185560
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	245445	235574
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	979185	928185
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	1445521	1376394
	Liabilities			
g	Benefit claims payable	1g	215428	8906
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	215428	8906
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1230093	1367488

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)	25000	
	(B) Participants	2a(1)(B)	107272	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		132272
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	26	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	0	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		26
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	19337	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		19337
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		8068
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		100689
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		260392
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	122997	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		122997
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		122997
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		137395
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: RALPH MAYA AND COMPANY, CPAS, P.A. **(2)** EIN: 45-0529082

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		700000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		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.

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

A Name of plan
ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ATLAS METAL INDUSTRIES, INC.

D Employer Identification Number (EIN)
59-0746315

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2010 AND 2009

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2010 AND 2009

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RALPH MAYA AND COMPANY
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Trustee
Atlas Metal Industries Employees' 401(K) Plan
Miami, Florida

We were engaged to audit the statements of net assets available for benefits of ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements 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 J, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, has 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.

Ralph Maya and Company

July 25, 2011

7600 Red Road • Suite 214 • South Miami, Florida 33143-5408
Telephone: (305) 669-9311 Fax: (305) 669-9544 E-mail: rmaya@mayacpas.com

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

	2010	2009
ASSETS		
Investments, at Fair Value	$ 1,349,319	$ 1,418,415
Receivables:		
Employer Contributions	25,000	25,000
Participant Contributions	2,075	2,106
Total Receivables	27,075	27,106
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,376,394	$ 1,445,521

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31,

	2010	2009
Additions to Net Assets Attributed to:		
Investment Income:		
Interest and Dividends	$ 19,363	$ 12,461
Net Appreciation in Fair Value of Investments	108,757	197,519
TOTAL INVESTMENT INCOME	128,120	209,980
Contributions:		
Participants	107,272	108,184
Employer	25,000	25,000
TOTAL CONTRIBUTIONS	132,272	133,184
TOTAL ADDITIONS	260,392	343,164
Deductions From Plan Assets Attributed to:		
Benefits Paid to Participants	329,519	128,163
Net Change	(69,127)	215,001
Net Assets Available For Benefits:		
Beginning	1,445,521	1,230,520
Ending	$ 1,376,394	$ 1,445,521

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

NOTE A DESCRIPTION OF THE PLAN

The following description of the Atlas Metal Industries Employees' 401(k) Plan (plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the plan's provisions.

General – The plan is a defined contribution retirement plan covering the employees of Atlas Metal Industries, Inc. (Atlas), located in Miami, Florida. Atlas is also the plan administrator.

It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – Employees who complete three months of employment and are at least eighteen years old may participate in the plan. After meeting the initial eligibility requirements, a participant must work at least 1,000 hours during a plan year in order to share in the employer discretionary matching and nonelective contributions for that year (see Funding Policy).

Contributions Funding Policy – Participants may have a portion of their annual compensation, as defined in the plan, not to exceed 20% or $15,500 before taxes, contributed to the plan (deferral contribution). Atlas may make a discretionary matching contribution on behalf of participants who elect deferral contribution. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up deferral contributions. Participants may also contribute amounts representing rollover contributions from other qualified defined benefit or defined contribution plans. Atlas may also contribute to the plan, on a non-elective basis, at the discretion of its board of directors. Participants direct the investment of their contributions, and Atlas' discretionary matching and nonelective contributions, into various investment options offered by the plan. The plan currently offers various mutual funds as investment options for participants.

Participant Accounts – Each participant's account is credited with the participant's deferral contributions and allocations of (a) Atlas' matching contribution, (b) Atlas' nonelective contribution, (c) net investment income, and (d) forfeitures of terminated participants' nonvested accounts. Atlas' contributions are allocated based on participants' annual compensation, as defined in the plan. Allocation of net investment income is based on participant 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.

Vesting and Forfeitures – Participants are fully vested in their deferrals and the earnings thereon. Vesting in Atlas' contributions and the earnings thereon is based on years of continuous service. A participant vests in those amounts according to the following schedules.

Employer Discretionary Nonelective Contributions

Years of Service	Nonforfeitable Percentage
< 2	0%
2	10%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

Employer Matching Contributions

Years of Service	Nonforfeitable Percentage
< 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

NOTE A DESCRIPTION OF PLAN (continued)

Participants who withdraw from the plan and subsequently return are given credit for vesting in prior years if a five year break in service is not experienced.

Forfeiture of the unvested portion occurs in the plan year in which separated participants have either incurred a five year break in service or have received a distribution of their vested account balance. Forfeitures are held in escrow until the end of the plan year and allocated to remaining active participants based on yearly compensation. Forfeitures of terminated nonvested account balances allocated to remaining participants at December 31, 2010 and 2009 were $71 and $161, respectively.

Payment of Benefits – Vested account balances are paid to terminated participants upon withdrawal from employment, retirement or disability. Hardship withdrawals by active participants may be available in certain circumstances. Upon death, participants' vested account balances are distributed to their beneficiaries.

NOTE B SUMMARY OF ACCOUNTING POLICIES

The following are the significant accounting policies followed by the plan:

Basis of Accounting – The financial statements of the plan are prepared on the accrual basis of accounting.

Common collective trusts 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 common collective trusts 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 Benefits presents the fair value of the common collective trust as the difference between fair value and contract value is deemed insignificant. The Statement of Changes in Net Assets Available for Benefits is prepared on a fair value basis.

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 and additions and deductions to net assets, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition – The plan's investments consist of mutual funds and a common collective trust with its trustee, Fidelity Management Trust Company (Fidelity). Investments are reported by Fidelity 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. Mutual funds are valued at the net asset value at December 31. The common collective trust is valued based on fair value as of December 31. See note D 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.

All investments are participant directed.

Payment of Benefits – Benefits are recorded when paid.

NOTE B SUMMARY OF ACCOUNTING POLICIES (continued)

Operating Expenses – All expenses of maintaining the plan are paid by Atlas.

Subsequent Events - The Plan has reviewed subsequent events through July 25, 2011, the date the financial statements are available to be issued.

NOTE C INVESTMENTS

The following presents investments that represent 5 percent or more of the plan's net assets, all participant-directed, as of December 31,

	2010	2009
Assets issued by Fidelity Advisor and RS Investments, which are deemed Parties in Interest:		
Fidelity Advisor Stable Value Portfolio Class II, 231,169 and 245,766 shares, respectively	$235,574	$245,445
Fidelity Advisor Prime Fund. 185,560 and 0 shares, respectively	185,560	-
Fidelity Advisor Dynamic Capital Appreciation Class A, 9,209 and 9,700 shares, respectively	175,246	154,127
Fidelity Advisor Treasury Fund, 0 and 193,785 shares, respectively	-	193,785
RS Investments RS Partners A, 1,486 and 3,229 shares, respectively	49,159	83,501
Assets issued by others:		
Janus Funds Balanced Fund S, 8,238 and 9,187 shares, respectively	206,700	229,149
JP Morgan Equity Index Fund, 6,024 and 0 shares, respectively	171,870	-
Perkins Mid Capital Value Fund Class S, 3,914 and 3,406 shares, respectively	88,211	67,410

During the year ended December 31, 2010, the plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $108,757 as follows:

Mutual funds	$100,689
Common collective trust	8,068
	$108,757

NOTE D 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 as follows:

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 (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in inactive markets, (c) inputs other than quoted prices that are observable for the asset or liability, and (d) 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 or liability's fair market 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.

The 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.

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

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

Common Collective Trust: A commingled, open-end, pool stable value portfolio, with an investment objective to maintain a constant net asset value of $1.00 per investment unit, determined on a daily basis by the trustee and manager of the pool.

The constant net asset value of $1.00 mentioned above is not guaranteed by the trustee and manager of the pool. The result is that this method may not be indicative of net realizable value or reflective of future fair values. The pool invests largely in fixed-income securities, including U.S. Treasury and corporate bonds, and cash equivalents and enters into "wrapper" contracts issued by third parties. In addition, certain restrictions exist with regard to redemptions by participants and transfers to other funds. Only participant-directed, qualified defined contribution plans may invest in the portfolio. See note E for a detailed explanation.

NOTE D 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	2009
Mutual funds (all Level 1):		
Large Cap funds	$ 389,894	$ 462,766
Blended Investments	303,777	296,558
Short Term Investments	185,560	193,785
Mid-Cap funds	88,211	67,410
Small Cap funds	62,109	92,101
International funds	27,582	20,420
Income funds	56,612	39,930
	1,113,745	1,172,970
Common collective trust (all Level 2):		
Stable Value portfolio	235,574	245,445
Total	$1,349,319	$1,418,415

Net Appreciation in Fair Value of Investments for the years ended December 31:

	2010	2009
Mutual funds (all Level 1):		
Large Cap funds	$ 56,160	$ 94,682
Blended Investments	18,035	51,362
Short Term Investments	-	-
Mid-Cap funds	10,368	19,026
Small Cap funds	13,635	23,342
International funds	2,475	6,025
Income funds	16	(1,227)
	100,689	193,210
Common collective trust (all Level 2):		
Stable Value Portfolio	8,068	4,309
Total	$ 108,757	$ 197,519

NOTE E COMMON COLLECTIVE TRUST

In 2009, the Plan invested in a commingled, open-ended pool portfolio managed by the Trustee known as Fidelity Advisor Stable Value Portfolio – Class II (Portfolio). The portfolio carries a fully-benefit responsiveness feature that allows plan participants to make exchanges or request benefit payments at contract value. The aforementioned feature results from investment contracts issued by insurance companies and banks, which wrap the securities owned by the Portfolio and insures that participant-initiated withdrawals from the Portfolio will be paid at book value.

There is no immediate recognition of gains and losses on the Portfolio's pool of securities. Instead, the gain or loss of the Portfolio is recognized by adjusting the interest rate credited to the fund under the contract.

Because the Portfolio is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Portfolio. However, the Portfolio is included on the face of the statement of net assets available for benefits at fair value, because the difference between fair value and contract value is deemed insignificant. The contract values of the Portfolio at December 31, 2010 and 2009 were $231,169 and $245,766, respectively. The fair values of the Portfolio at December 31, 2010 and 2009 were $235,574 and $245,445, respectively.

The Portfolio provides daily liquidity for participant-related withdrawals, based on the Plan's provisions. Direct exchanges from the Portfolio into a competing fixed-income option are not allowed. An exchange out of the Portfolio must remain invested in a noncompeting option for at least ninety days before transfer into the competing fund. However, Atlas deems these restrictions as comparable to restrictions typically imposed by issuers of wrap contracts. Certain events could limit the ability of the Plan to transact at contract value, including premature termination of the wrap contracts, amendments to the Plan and investment options, bankruptcy, plant closings, layoffs, divestitures, failure of the Plan to qualify for exemption from federal income taxes, and prohibited transactions as set forth by ERISA. Atlas does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

Average yields for the Portfolio are as follows as of December 31,

	2010	2009
Fund yield based on actual earnings	2.37%	2.70%
Fund yield actually credited to participants	1.48%	1.35%

NOTE F RELATED PARTY TRANSACTIONS

Certain plan investments are shares of mutual funds and units of the common collective trust issued and managed by Fidelity Advisor and RS Investments. Both aforementioned entities are related to the plan trustee, Fidelity Management Trust Company; accordingly, these investments and related transactions, which are described in Note J, qualify as party-in-interest transactions.

NOTE G PLAN TERMINATION

Although it has not expressed any intention to do so, Atlas has the right, under the plan, to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts.

NOTE H TAX STATUS

The Internal Revenue Service has determined and informed Atlas by a letter dated March 31, 2008, that the plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Accordingly, Atlas believes that the plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability, or asset, if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service and Florida Department of Revenue. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability, or asset, or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Atlas believes it is no longer subject to income tax examinations for years prior to 2005.

NOTE I RISKS AND UNCERTAINTIES

The plan invests in mutual funds and a common collective trust. Mutual funds are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with mutual funds, it is at least reasonably possible that changes in the values of mutual funds will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE J INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, included in the accompanying financial statements, was obtained from data that has been prepared and certified to as complete and accurate by the Trustee:

Investments, at Fair Value:	2010	2009
Related Parties:		
• Fidelity Advisor Stable Value Portfolio: Class II (Common Collective Trust)	$ 235,574	$ 245,445
Fidelity Prime Fund	185,560	-
Fidelity Advisor Dynamic Capital Appreciation Class A	175,247	154,127
RS Partners Fund	49,159	83,501
Fidelity Advisor Freedom 2040 Class A	40,732	-
Fidelity Advisor Freedom 2045 Class A	29,711	17,361
Fidelity Advisor Government Income Class A	27,989	28,733
Fidelity Advisor New Insights Class A	25,233	13,678
Fidelity Advisor Equity Income Class A	17,544	65,812
Fidelity Advisor Freedom 2050 Class A	15,433	45,322
Fidelity Advisor Small Capital Appreciation Class A	12,950	8,600
Fidelity Advisor International Capital Appreciation Class A	12,699	11,466
Fidelity Advisor Strategic Income Class A	11,212	2,739
Fidelity Advisor Freedom 2030 Class A	7,210	5,390
Fidelity Advisor Freedom 2015 Class A	2,751	2,292
Fidelity Emerging Markets Class A	2,399	-
Fidelity Advisor Freedom 2010 Class A	726	642
Fidelity Advisor Freedom 2035 Class A	514	-
Fidelity Treasury Fund	77	193,785
Subtotal - Related Parties	852,720	878,893

NOTE J INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (continued)

	2010	2009
Investments, at Fair Value (continued):		
Others:		
Janus Balanced Class S	206,700	225,550
JP Morgan Equity Index Class A	171,870	-
Perkins Mid Capital Value Class S	88,211	67,410
Pimco Total Return Class A	17,334	8,459
Blackrock International Opportunity Class A	12,074	8,954
Col/Acorn International Class A	410	-
Dreyfus S&P 500 Index Fund	-	229,149
Subtotal - Others	496,599	539,522
	$1,349,319	$1,418,415
Investment Income		
Interest and Dividends:		
Related Parties	4,988	4,431
Others	14,375	8,030
Total –Interest and Dividends	19,363	12,461
Net Appreciation in Fair Value of Investments		
Related Parties – Common Collective Trust	8,068	11,305
Related Parties - Other	62,269	81,940
Others	38,420	100,274
Total – Net Appreciation in Fair Value of Investments	108,757	193,519
Total Investment Income	$ 128,120	$ 209,980

NOTE K RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2010	2009
Net Assets Available for Benefits per the Financial Statements	$ 1,376,394	$ 1,445,521
Amounts Allocated to Withdrawing Participants who elected to withdraw from the plan but were not paid as of December 31,	(8,906)	(215,428)
Net Assets Available for Benefits per the Form 5500	$ 1,367,488	$ 1,230,093

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

NOTE K RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

The following is a reconciliation of benefits paid to participants per the financial statements at December 31, 2010 and 2009 to Form 5500:

	2010	2009
Benefits Paid to Participants per the Financial Statements	$ 329,519	$ 128,163
Benefits Paid to Participants who elected to withdraw from the Plan in the prior year but were not paid until the year ended December 31,	(215,428)	(7,073)
Benefits Paid to Participants who elected to withdraw from the Plan as of December 31 but were not paid until the following year	8,906	215,428
Benefits Paid to Participants per the Form 5500	$ 122,997	$ 336,518

Amounts paid to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

RALPH MAYA AND COMPANY
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Trustee
Atlas Metal Industries Employees' 401(K) Plan
Miami, Florida

Our report on our audits of the basic financial statements of ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN as of December 31, 2010 and 2009 appears on page 1. The audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the additional information presented on pages 14 through 15, taken as a whole. The form and content of the information included in the additional information, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Ralph Maya and Company

July 25, 2011

7600 Red Road • Suite 214 • South Miami, Florida 33143-5408
Telephone: (305) 669-9311 Fax: (305) 669-9544 E-mail: rmaya@mayacpas.com

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULE TO FORM 5500
DECEMBER 31, 2010

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
Assets issued by Fidelity Advisor and RS Investments,				
	Over 5% of plan assets:			
*	Fidelity Advisor Stable Value Portfolio: Class II	Common Collective Trust	$231,169	$235,574
*	Fidelity Advisor Prime Fund	Registered Investment Company	185,560	185,560
*	Fidelity Advisor	Registered Investment Company	166,693	175,247
	Other:			
*	RS Investments RS Partners	Registered Investment Company	41,918	49,159
*	Fidelity Advisor Freedom 2040 Class A	Registered Investment Company	37,536	40,732
*	Fidelity Advisor Freedom 2045 Class A	Registered Investment Company	26,193	29,711
*	Fidelity Advisor Government Income Class A	Registered Investment Company	27,802	27,989
*	Fidelity Advisor New Insights Class A	Registered Investment Company	18,941	25,233
*	Fidelity Advisor Equity Income Class A	Registered Investment Company	16,828	17,544
*	Fidelity Advisor Freedom 2050 Class A	Registered Investment Company	14,309	15,433
*	Fidelity Advisor Small Capital Appreciation Class A	Registered Investment Company	9,460	12,950
*	Fidelity Advisor International Discovery Class A	Registered Investment Company	11,879	12,699
*	Fidelity Advisor Strategic Income Class A	Registered Investment Company	11,140	11,212

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULE TO FORM 5500
DECEMBER 31, 2010

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
*	Fidelity Advisor Freedom 2030 Class A	Registered Investment Company	7,609	7,210
*	Fidelity Advisor Freedom 2015 Class A	Registered Investment Company	2,575	2,751
*	Fidelity Advisor Emerging Markets Class A	Registered Investment Company	2,152	2,399
*	Fidelity Advisor Freedom 2010 Class A	Registered Investment Company	650	726
*	Fidelity Advisor Freedom 2035 Class A	Registered Investment Company	469	514
*	Fidelity Advisor Freedom Income Class A	Registered Investment Company	76	77
Assets issued by others:				
	Over 5% of plan assets:			
	Janus Funds Balanced S	Registered Investment Company	180,206	206,700
	JP Morgan Equity Index	Registered Investment Company	155,244	171,870
	Perkins Mid Capital Value Class S	Registered Investment Company	66,189	88,211
	Other:			
	Blackrock International Opportunity Class A	Registered Investment Company	8,595	12,074
	Pimco Total Return Class A	Registered Investment Company	17,393	17,334
	Col/Acorn International Class A	Registered Investment Company	398	410

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29077-220-57637-1 TE 590746315

Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0073

Date of this notice: SEP. 5, 2011
Taxpayer Identifying Number:
59-0746315
Form: 5500/8955-SSA
Tax Period: DEC. 31, 2010
Plan Number: 001
For assistance you may call us at:
1-877-829-5500
Or you may write to us at the address shown at the left.

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ATLAS METAL INDUSTRIES INC
1135 NW 159TH DR
MIAMI FL 33169-5882

067437

APPLICATION FOR EXTENSION OF TIME TO FILE CERTAIN EMPLOYEE PLAN RETURNS

We received your Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, for the return (form), plan number, and tax period identified above. The due date to file your return is extended to OCT. 17, 2011.

Do not attach a copy of this notice to your return. This notice should be kept with your records.

Additional Information

- If a tax practitioner or someone else prepared your form, you may want to give them a copy of this notice. (A copy was automatically sent to representatives authorized with a Power-of-Attorney for this form.)
- For tax forms, call 1-800-TAX-FORM (1-800-829-3676).
- For general information, tax forms, and publications, visit www.irs.gov. Employee Plan information is on the "Retirement Plans Community" tab.
- If you have questions about employee plans, call TEGE Customer Account Services at 1-877-829-5500.

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULE TO FORM 5500
DECEMBER 31, 2010

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
Assets issued by Fidelity Advisor and RS Investments,				
	Over 5% of plan assets:			
*	Fidelity Advisor Stable Value Portfolio: Class II	Common Collective Trust	$231,169	$235,574
*	Fidelity Advisor Prime Fund	Registered Investment Company	185,560	185,560
*	Fidelity Advisor	Registered Investment Company	166,693	175,247
	Other:			
*	RS Investments RS Partners	Registered Investment Company	41,918	49,159
*	Fidelity Advisor Freedom 2040 Class A	Registered Investment Company	37,536	40,732
*	Fidelity Advisor Freedom 2045 Class A	Registered Investment Company	26,193	29,711
*	Fidelity Advisor Government Income Class A	Registered Investment Company	27,802	27,989
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*	Fidelity Advisor Freedom 2050 Class A	Registered Investment Company	14,309	15,433
*	Fidelity Advisor Small Capital Appreciation Class A	Registered Investment Company	9,460	12,950
*	Fidelity Advisor International Discovery Class A	Registered Investment Company	11,879	12,699
*	Fidelity Advisor Strategic Income Class A	Registered Investment Company	11,140	11,212

ATLAS METAL INDUSTRIES EMPLOYEES' 401(K) PLAN
ADDITIONAL INFORMATION
SUPPLEMENTAL SCHEDULE TO FORM 5500
DECEMBER 31, 2010

Plan Name: Atlas Metal Industries Employees' 401(K) Plan
Employer Identification Number: 59-0746315
Plan Number: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Date	(d) Cost	(e) Current Value
*	Fidelity Advisor Freedom 2030 Class A	Registered Investment Company	7,609	7,210
*	Fidelity Advisor Freedom 2015 Class A	Registered Investment Company	2,575	2,751
*	Fidelity Advisor Emerging Markets Class A	Registered Investment Company	2,152	2,399
*	Fidelity Advisor Freedom 2010 Class A	Registered Investment Company	650	726
*	Fidelity Advisor Freedom 2035 Class A	Registered Investment Company	469	514
*	Fidelity Advisor Freedom Income Class A	Registered Investment Company	76	77
Assets issued by others:				
	Over 5% of plan assets:			
	Janus Funds Balanced S	Registered Investment Company	180,206	206,700
	JP Morgan Equity Index	Registered Investment Company	155,244	171,870
	Perkins Mid Capital Value Class S	Registered Investment Company	66,189	88,211
	Other:			
	Blackrock International Opportunity Class A	Registered Investment Company	8,595	12,074
	Pimco Total Return Class A	Registered Investment Company	17,393	17,334
	Col/Acorn International Class A	Registered Investment Company	398	410