

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>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/01/1979</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/01/1979</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>03/01/1979</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>WILSON INDUSTRIES, L.P.</u> <u>PO BOX 1492</u> <u>HOUSTON, TX 77251-1492</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>74-0989800</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>713-237-3700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>74-0989800</u>	2c Sponsor's telephone number <u>713-237-3700</u>	2d Business code (see instructions) <u>333900</u>	
2b Employer Identification Number (EIN) <u>74-0989800</u>					
2c Sponsor's telephone number <u>713-237-3700</u>					
2d Business code (see instructions) <u>333900</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.	10/17/2011	LISA BARTLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	JOSEPH RINANDO
	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") WILSON INDUSTRIES, L.P. PO BOX 1492 HOUSTON, TX 77251-1492	3b Administrator's EIN 74-0989800 3c Administrator's telephone number 713-237-3700
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	134
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	68
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	58
d Subtotal. Add lines 6a , 6b , and 6c	6d	128
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	129
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

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

1A 1G 1I 3D

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

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>3645705</u>
b Actuarial value	2b <u>3800459</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>2</u> <u>211245</u>
b For terminated vested participants	3b <u>62</u> <u>2202104</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2048500</u>
(3) Total active	3c(3) <u>70</u> <u>2048500</u>
d Total	3d <u>134</u> <u>4461849</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.56</u> %
6 Target normal cost	6 <u>40000</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>09/22/2011</u>
Signature of actuary	Date
<u>STEVEN J. LAPLANT</u>	<u>11-05051</u>
Type or print name of actuary	Most recent enrollment number
<u>ERNST & YOUNG LLP</u>	<u>214-969-8000</u>
Firm name	Telephone number (including area code)
<u>2323 VICTORY AVENUE, SUITE 2000</u> <u>DALLAS, TX 75219</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	413395	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	65000	0
9	Amount remaining (Item 7 minus item 8).....	348395	0
10	Interest on item 9 using prior year's actual return of <u>22.92</u> %	79852	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>8.55</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	197268	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	230979	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.02 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls	
18 Contributions made to the plan for the plan year by employer(s) and employees:			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
01/13/2011	16250		
09/14/2011	1000000		
		Totals ▶	18(b) 1016250
		18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 912754
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.92 %	2nd segment: 6.71 %	3rd segment: 6.80 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	40000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	713895	119931
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	159931
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	47124	0
36 Additional cash requirement (item 34 minus item 35).....	36	112807
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	912754
38 Interest-adjusted excess contributions for current year (see instructions).....	38	799947
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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 VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WILSON INDUSTRIES, L.P.	D Employer Identification Number (EIN) 74-0989800	

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

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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)

ERNST & YOUNG LLP

34-6565596

(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?
11 50	NONE	33185	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA BANK

42-1741646

(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?
21 50	NONE	6317	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.
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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>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FOREIGN EQUITY INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-6589861-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>550353</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>S&P 500 INDEX</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-6555647-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2172376</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MEDIUM CAP INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-6589863-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COMPLETENESS INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-6555648-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-3192888-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BOND INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>38-6555716-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>979396</u>
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

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 <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WILSON INDUSTRIES, L.P.</u>	D Employer Identification Number (EIN) <u>74-0989800</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	<u>0</u>	<u>1000000</u>
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	<u>2</u>	<u>3</u>
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	<u>179973</u>	<u>192537</u>
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)	<u>3465730</u>	<u>3702125</u>
(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)		
(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	3645705	4894665

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3645705	4894665
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1000000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	71	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		71

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		465371
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1465442

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	176980	
(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)		176980
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	33185	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	6317	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		39502
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		216482

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1248960
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: DELOITTE & TOUCHE LLP

(2) EIN: 13-3891517

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEE'S PENSION TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WILSON INDUSTRIES, L.P.		D Employer Identification Number (EIN) 74-0989800
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): 74-0989800		
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 5
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): _____

See attached audited financial statements for the
opinion of the independent qualified accountant
for the plan.

ATTACHMENT TO 2010 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Employees are assumed to retire at age 65, or the valuation date if later.

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Economic Assumptions

Effective interest rate	6.56% per year The effective funding interest rate is the single equivalent rate based on the October 2009 IRS mandated segment rates and expected future benefit payments under each plan.
Funding Target and Lump Sum Conversion IRS mandated segment rates	
1st segment rate	4.92% per year
2nd segment rate	6.71% per year
3rd segment rate	6.80% per year
Rate of return on assets used to determine expected earnings for Plan Assets valuation	2008 plan year: 6.43% 2009 plan year: 6.69%
Administrative expenses included in Funding Target Normal Cost	\$40,000
Salary increases	N/A
Salary limit	N/A
Form of Payment	Lump Sum

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Demographic Assumptions

Plan Mortality	
Funding	IRS 2010 Combined Static Mortality Table
Lump Sum Conversion Mortality	IRS 2010 Applicable Mortality Table
Retirement	Employees are assumed to retire at age 65, or the valuation date if later
Turnover	None
Marital Assumptions	N/A
Disability	None

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Methods

Actuarial Cost Method	Unit Credit Cost Method--This is the prescribed method under PPA. Under this method a projected benefit is determined at every age at which a participant could receive a benefit. This benefit is based on accrued service and current pay. Different benefits will be calculated in accordance with the plan provisions for the different decrements. The accrued liability is determined by discounting the benefits to which the employee is expected to become eligible with interest from the valuation date to the payment date. The normal cost is the difference between the accrued liability determined as if the participant had an additional year of service and the otherwise calculated accrued liability.
Asset Method	<p>The Plan Assets for the plan year are determined by averaging the current year's fair value with the fair values of assets from the previous two years adjusted for contributions, benefit payments and expected investment earnings based on the following:</p> <ol style="list-style-type: none">1. All determination dates that are within 25 months of the valuation date are used.2. The determination dates are at the ends of the plan years.3. Assets are expected to return 8.50% per annum. <p>The expected return may be limited to the third segment rate used in the calculation of the funding target. Also, the resulting averaged asset value cannot be less than 90% or greater than 110% of the fair market value, including contributions receivable.</p>
Mandated Interest Rates for Funding Target	Segment rates representing the 24-month average of yields on corporate bonds. The Applicable Month for the determination of the segment rates is October.
Employees valued	All active and inactive participants are included in this valuation.
Benefits valued	To the best of our knowledge, all benefits have been included in the liabilities, in accordance with the actuarial assumptions.
Section 415 limits	Benefits were limited in accordance with section 415(b).
Events and trends not included	We are not aware of any event or trend which has occurred that would have a material impact on this valuation.

ATTACHMENT TO 2010 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Effective Date Initially adopted effective March 1, 1979. Assumed by Wilson Industries, Inc. effective January 31, 2001, and most recently amended effective May 1, 2003.

Plan Year Calendar year

Effective April 30, 2003, future benefit accruals were frozen for Chicago Union active participants. Thus, benefits are frozen for all eligible participants in the plan as follows:

Group	Accrued Benefit Frozen Effective:
Non-Union	May 16, 2001
Trainer Union	March 31, 2002
South Plainfield Union	May 31, 2002
Chicago Union	April 30, 2003

Below is a summary of plan provisions in effect prior to the freezing of benefit accruals.

Eligibility Each Eligible Employee shall participate on the first day of the plan year nearest the completion of one Year of Service and attainment of age 21.

Eligibility and Vesting Service One year of Service is granted for each 12-month period, starting on the employee's date of hire, in which the employee is paid for at least 1,000 hours of employment.

Benefit Service One year of Service is granted for each fiscal year in which the employee is paid for at least 1,000 hours of employment.

Compensation Compensation includes all of a participant's Section 415 Safe Harbor compensation. Compensation does not include the following:

- Employer contributions to a plan of deferred compensation which is not includable in the employee's gross income,
- Employer contributions under a SEP to the extent that the contributions are deductible by the employee,
- Any distributions from a plan of deferred compensation,
- Amounts realized from the exercise of a non-qualified stock option, or when restricted stock or property held by the employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture,
- Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option, and
- Other amounts which received special tax benefits, or contributions made by the employer.

ATTACHMENT TO 2010 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Plan Compensation	The average annual Compensation of the highest five consecutive years. The average monthly Compensation is 1/12 of the average annual compensation.
Covered Compensation	The average of the Social Security Wage Bases over the 35 year period up to and including the year in which the participant attains Social Security Normal Retirement Age.
Normal Form of Benefit	The normal form of pension is a monthly life annuity commencing on the participant's Normal Retirement Age.
Normal Retirement Date	Plan anniversary nearest the 65th birthday, or after 5 years of participation in the plan, whichever is later.
Employee Contributions	1% of base pay.
Normal Retirement Benefit	<p>The basic monthly pension is 44.020% of the average monthly compensation, up to Covered Compensation, plus 68.520% of any average monthly compensation that is in excess of Covered Compensation. The basic monthly pension is reduced proportionally if the participant has fewer than 35 credited years of service.</p> <p>The base percentage shall be the greater of 44.020% and the excess percentage minus the product of years of service (not to exceed 35) and the Social Security Retirement Age factor.</p> <p>If a participant also participated in the Guyon Plan, then the total benefit is the sum of the accrued benefit under the Guyon plan plus the benefit under this plan accrued for service after July 6, 1992.</p>
Late Retirement Benefit	Calculated in the same manner as for Normal Retirement. Benefits continue to accrue under the plan as determined by applicable increases in average compensation and credited years of service.
Early Retirement Eligibility	The plan does not provide for early retirement.
Early Retirement Benefit	Benefits are based on the participant's vested accrued benefit as of the date the participant terminates employment.

ATTACHMENT TO 2010 FORM 5500

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN

EIN: 74-0989800 PN: 001

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Vested Benefit Vesting occurs under a graded vesting schedule as follows:

<u>Years of Service</u>	<u>Vesting %</u>
0-2	0%
3	20%
4	40%
5	60%
6	80%
7+	100%

Participants become 100% vested after seven years of service. All participants continue to accrue vesting service until date of termination. Vested benefit is found by multiplying the participant's accrued benefit by the vested percentage.

Death Benefit The standard death benefit is the greater of:

- 1 . the participant's accrued benefit; or
- 2 . the proceeds from any insurance policy on the participant's life, not to exceed 100 times the projected monthly pension at retirement.

If the participant is married at the time of death, death benefits are paid to the spouse in the form of a Qualified Survivor Annuity. The death benefit of participants with frozen benefits is their accrued benefit.

Disability Benefit Disability benefits are not provided. A participant who becomes disabled may retire at any time before the normal retirement date and will be entitled to receive a reduced benefit based on the vested accrued benefit and age at time payment begins.

Optional Payment Forms Benefits may be payable in any of the following forms on an actuarially equivalent basis:

- 1 . Qualified Joint and Survivor – the automatic option if the participant is married; equal to an adjusted amount payable while the participant is alive, with at least 50% and no more than 100% of the adjusted amount payable to the spouse in the event of the participant's death,
- 2 . A life only payment,
- 3 . A one-time single lump sum payment.

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, LINE 25 - CHANGE IN METHOD

The mandated interest rates used to calculate the Funding Target have been changed from the October 2008 monthly corporate bond yield curve (per Notice 2008-105) to the October 2009 IRS mandated segment rates based on the 24-month average of corporate bond yields. The change in methodology was made under the IRS automatic approval indicated in the Final Regulations effective October 15, 2009.

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

Age/Service Distribution for Active Participants

Attained Age	YEARS OF CREDITED SERVICE														Total	
	0 to 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	No.		Avg. Comp		No.	
Under 25	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	0		0		0	
25 to 29	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	0		0		0	
30 to 34	Comp 0	Comp 2	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	0		0		2	
35 to 39	No. 0	No. 2	No. 0	No. 1	No. 0	No. 0	No. 0	No. 0	No. 0	No. 0	0		0		3	
40 to 44	Avg. 0	Avg. 4	Avg. 5	Avg. 1	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	0		0		10	
45 to 49	Comp 0	Comp 2	Comp 6	Comp 1	Comp 1	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	0		0		10	
50 to 54	No. 0	No. 3	No. 6	No. 3	No. 2	No. 0	No. 0	No. 0	No. 0	No. 0	0		0		14	
55 to 59	Avg. 0	Avg. 2	Avg. 5	Avg. 8	Avg. 3	Avg. 1	Avg. 0	Avg. 0	Avg. 0	Avg. 0	0		0		19	
60 to 64	Comp 0	Comp 2	Comp 1	Comp 2	Comp 1	Comp 0	Comp 0	Comp 0	Comp 0	Comp 0	0		0		6	
65 to 69	No. 0	No. 3	No. 0	No. 2	No. 0	No. 1	No. 0	No. 0	No. 0	No. 0	0		0		6	
70 & up	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	Avg. 0	0		0		0	
Total	No. 0	No. 20	No. 23	No. 18	No. 7	No. 2	No. 0	No. 0	No. 0	No. 0	0		0		70	

ATTACHMENT TO 2010 FORM 5500
VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION PLAN
EIN: 74-0989800 PN: 001
SCHEDULE SB, LINE 32 - SCHEDULE OF AMORTIZATION BASES

Outstanding shortfall amortization bases as of January 1, 2010

Shortfall Amortization Base	Date Established	Installment	Remaining Period (years)	Present Value ¹
1. Shortfall amortization bases for the preceding plan years				
a. 2009 base	1/1/2009	\$ 0	6	\$ 0
b. 2008 base	1/1/2008	<u>0</u>	5	<u>0</u>
c. Total shortfall amortization bases for the preceding plan years		\$ 0		\$ 0
2. Current year base	1/1/2010	<u>119,931</u>	7	<u>713,895</u>
3. Total shortfall amortization bases		\$ 119,931		\$ 713,895

¹ The present values above are calculated based on the first segment rate of 4.92% and the second segment rate of 6.71%.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Van Leeuwen Pipe & Tube Corp. Employee's Pension Trust		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Wilson Industries, Inc.		D Employer Identification Number (EIN) 74-0989800
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>	
2	Assets:	
a	Market value	2a 3,645,705
b	Actuarial value	2b 3,800,459
3	Funding target/participant count breakdown	
		(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a 2 211,245
b	For terminated vested participants	3b 62 2,202,104
c	For active participants:	
	(1) Non-vested benefits	3c(1) 0
	(2) Vested benefits	3c(2) 2,048,500
	(3) Total active	3c(3) 70 2,048,500
d	Total	3d 134 4,461,849
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐	
a	Funding target disregarding prescribed at-risk assumptions	4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5	Effective interest rate	5 6.56 %
6	Target normal cost	6 40,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Steven J. LaPlant

Type or print name of actuary

Ernst & Young LLP

2323 Victory Avenue, Suite 2000

Dallas

Address of the firm

TX 75219

Date

11-05051

Most recent enrollment number

(214) 969-8000

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	413,395	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	65,000	0
9 Amount remaining (Item 7 minus item 8)	348,395	0
10 Interest on item 9 using prior year's actual return of <u>22.92</u> %	79,852	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.55</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	197,268	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	230,979	0

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.02 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2011	16,250				
09/14/2011	1,000,000				
Totals ▶			18(b)	1,016,250	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	912,754

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
4.92 %2nd segment:
6.71 %3rd segment:
6.80 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

3

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions)

Prescribed - combined



Prescribed - separate



Substitute

Part VI Miscellaneous items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment

Yes



No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment

Yes



No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment

Yes



No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost, adjusted, if applicable (see instructions)**31**

40,000

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

713,895

119,931

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)**34**

159,931

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

47,124

0

47,124

36 Additional cash requirement (item 34 minus item 35)**36**

112,807

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)**37**

912,754

38 Interest-adjusted excess contributions for current year (see instructions)**38**

799,947

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Sponsor's Name	Wilson Industries, L.P.	PN:	001
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[illegible]

Plan Name	Van Leeuwen Pipe and Tube Corp. Employee's Pension Trust	EIN:	74-0989800
Plan Sponsor's Name	Wilson Industries, L.P.	PN:	001

[illegible]

Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust

Employer ID No: 74-0989800
Plan Number: 001

Financial Statements as of and for the Years Ended
December 31, 2010 and 2009,
Supplemental Schedules as of and for the
Year Ended December 31, 2010 and
Independent Auditors' Report

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

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Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2010	13
Form 5500, Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the Year Ended December 31, 2010	14
NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations and Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

INDEPENDENT AUDITORS' REPORT

To the Benefits Committee of
the Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust:

We were engaged to audit the financial statements and supplemental schedules of the Van Leeuwen Pipe and Tube Corporation Employees' Pension Trust (the "Plan") as of December 31, 2010 and 2009, and for the years then ended, listed in the Table of Contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR Section 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 8, which was certified by Comerica Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. 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 certifications from the trustee that the information as of and for the years ended December 31, 2010 and 2009 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 express, and we do not express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, 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.

Deloitte & Touche LLP

October 17, 2011

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ASSETS:		
Investments at fair value:		
Common/commingled funds	\$ 2,722,729	\$ 2,557,483
Corporate bonds and debentures	979,396	908,247
Short-term investment fund	<u>192,537</u>	<u>179,973</u>
Total investments	<u>3,894,662</u>	<u>3,645,703</u>
Receivables:		
Employer contributions	1,000,000	
Interest	<u>3</u>	<u>2</u>
Total receivables	<u>1,000,003</u>	<u>2</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 4,894,665</u>	<u>\$ 3,645,705</u>

See notes to financial statements.

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS:		
Employer contributions	<u>\$1,000,000</u>	<u>\$ -</u>
Investment income:		
Net appreciation in fair value of investments	\$ 465,371	\$ 697,555
Interest	<u>71</u>	<u>234</u>
Net investment income	<u>465,442</u>	<u>697,789</u>
Total additions	<u>\$ 1,465,442</u>	<u>\$ 697,789</u>
DEDUCTIONS:		
Benefits paid to participants	176,980	142,810
Administrative expenses	<u>39,502</u>	<u>39,709</u>
Total deductions	<u>216,482</u>	<u>182,519</u>
INCREASE NET ASSETS	1,248,960	515,270
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>3,645,705</u>	<u>3,130,435</u>
End of year	<u>\$ 4,894,665</u>	<u>\$ 3,645,705</u>

See notes to financial statements.

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

1. SUMMARY OF PLAN PROVISIONS

The following description of the Van Leeuwen Pipe and Tube Corporation ("Van Leeuwen") Employees' Pension Trust (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete explanation of the Plan's provisions, a copy of which is available from Wilson International, Inc., the General Partner of Wilson Industries, L.P. ("Wilson" or the "Company"). Wilson International, Inc. is a wholly-owned subsidiary of Smith International, Inc. ("Smith"). On August 27, 2010, Schlumberger Limited ("Schlumberger") acquired all of the outstanding shares of Smith.

General

The Plan is a defined benefit plan that covers certain former employees of Van Leeuwen that met eligibility requirements of the Plan. The Plan was established on March 1, 1979 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective May 16, 2001, the Company froze the benefits of active participants who were not covered by a collective bargaining agreement. Pursuant to collective bargaining, the Plan was amended to freeze the participation and benefits of all active Plan participants who were employed at the Company's Trainer, Pennsylvania; South Plainfield, New Jersey; and Chicago, Illinois facilities, effective March 31, 2002, May 31, 2002 and May 1, 2003, respectively.

Pension Benefits

The Plan allows participants to receive benefit payments after the later of age 65 or five years of participation. Benefit payments are calculated as a percentage of compensation, subject to certain limitations and provisions as defined by the Plan. Benefits are reduced proportionately for less than 35 years of participation. If married at retirement, participants will receive payments made as an actuarially equivalent qualified joint and survivor annuity which provides for a specified pension for the participant's life. Should the participant die after retirement, 50 percent to 100 percent of the pension benefit, as elected, will be paid to the participant's beneficiary. The maximum benefit is limited to the lesser of 100 percent of the average annual compensation or the amount allowed under the Internal Revenue Code of 1986, as amended (the "Code"). Alternatively, a lump sum payment may be paid with spousal consent.

The Plan also provides for death benefits to the beneficiaries of vested participants who die before retirement.

Administration and Trustee

Wilson is the Plan Administrator and sponsor of the Plan as defined under ERISA. The Plan's operations are monitored by an administrative committee which is comprised of officers and employees of the Company or of Schlumberger Limited. Comerica Bank ("Comerica") served as the Trustee of Plan investments during the years ended December 31, 2010 and 2009.

Funding Policy

Employer contributions are designed to fund the Plan's estimated costs in accordance with the funding standards of ERISA. The Plan has met the minimum funding requirements of ERISA for the years ended December 31, 2010 and 2009.

Prior to freezing benefits of active Plan participants, the Plan required eligible employees to contribute on an after-tax basis one percent of base compensation each year as a condition of participation in the Plan, subject to certain limitations prescribed by the Internal Revenue Service ("IRS").

Vesting

All Plan participants are fully vested at December 31, 2010 and 2009.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for various investments in a short-term investment fund, a bond index fund, and a common/commingled fund (consisting of various equity index funds). Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value of a financial instrument is the amount 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. Short-term investments are stated at amortized cost which approximates fair value. The units of the bond funds and common/commingled funds are stated at net asset value (NAV) as determined by the issuer of the fund based on the fair value of the underlying investments. The Bond Index Fund invests in investment-grade fixed income securities and U.S. Treasury obligations with maturity of 1-30 years, with a strategy of producing income through investments in fixed income securities. The S&P 1500 Index Fund, the S&P 500 Index Fund and Foreign Equity Index funds invest in assets that are measured at NAV with an investment strategy of long term growth and stability of principal and fixed income. These funds include investments in investment-grade corporate fixed income securities with maturities less than one year, and large, medium and small cap domestic equities, and foreign equities. There are no unfunded commitments or restrictions on redemptions related to these investments valued at NAV.

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.

Payment of Benefits

Benefit payments to participants are recorded upon distribution. There were no benefits payable to participants as of December 31, 2010 or 2009.

Administrative Expenses

The Plan is responsible for its administrative expenses. The Company may elect to pay administrative expenses on behalf of the Plan.

New Accounting Standards

ASU No. 2010-06 — In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (“ASU”) No. 2010-06, *Improving Disclosures about Fair Value Measurements*, which amends ASC 820, *Fair Value Measurement*, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The Plan prospectively adopted the new guidance in 2010, except for the Level 3 reconciliation disclosures, which are required in 2011. The adoption in 2010 did not materially affect, and the future adoption is not expected to materially affect, the Plan’s financial statements.

ASU No. 2011-04 — In May 2011, the FASB issued ASU No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*, which amends ASC 820. ASU 2011-04 also requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level 1 and Level 2. In addition, the ASU provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The ASU requires additional disclosure for Level 3 measurements regarding the sensitivity of fair value to changes in unobservable inputs and any interrelationships between those inputs. The new guidance is effective for reporting periods beginning after December 15, 2011. The adoption is not expected to have a material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits. Plan management has not determined the impact on the disclosures in the financial statements.

3. FAIR VALUE MEASUREMENTS

In accordance with GAAP, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan’s policy is to recognize significant transfers between levels at the end of the reporting period.

The following tables set forth by level within the fair value hierarchy a summary of the Plan’s investments measured at fair value on a recurring basis at December 31, 2010 and 2009.

	2010 Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
Comerica S&P 1500 Index Fund	\$ -	\$ 2,172,376	\$ -	\$ 2,172,376
Comerica Bond Index Fund	-	979,396	-	979,396
Comerica Foreign Equity Index Fund	-	550,353	-	550,353
Goldman Sachs FS Money Market Fund	-	192,537	-	192,537
	<u>\$ -</u>	<u>\$ 3,894,662</u>	<u>\$ -</u>	<u>\$ 3,894,662</u>

	2009 Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
Comerica S&P 500 Index Fund	\$ -	\$ 1,654,608	\$ -	\$ 1,654,608
Comerica Bond Index Fund	-	908,247	-	908,247
Comerica Foreign Equity Index Fund	-	518,473	-	518,473
Comerica Completeness Index Fund	-	166,671	-	166,671
Goldman Sachs FS Money Market Fund	-	179,973	-	179,973
Comerica Medium Cap Index Fund	-	150,698	-	150,698
Comerica Small Cap Index Fund	-	67,033	-	67,033
	<u>\$ -</u>	<u>\$ 3,645,703</u>	<u>\$ -</u>	<u>\$ 3,645,703</u>

The valuation methods as described in Note 2 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.

For the year ended December 31, 2010, there were no significant transfers in or out of Levels 1, 2 or 3.

4. INVESTMENTS

The Plan's investments, which represented 5 percent or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009, are as follows:

	2010	2009
Comerica S&P 1500 Index Fund	\$ 2,172,376	\$ -
Comerica S&P 500 Index Fund	-	1,654,608
Comerica Bond Index Fund	979,396	908,247
Comerica Foreign Equity Index Fund	550,353	518,473

For the years ended December 31, 2010 and 2009, the Plan's investments appreciated in value, based upon quoted market prices, as follows:

Net appreciation in fair value of investments –	2010	2009
Corporate bonds and debentures	\$ 58,984	\$ 43,921
Common/commingled funds	406,387	653,634
	<u>\$ 465,371</u>	<u>\$ 697,555</u>

5. ACTUARIAL METHOD AND ASSUMPTIONS

Accumulated Plan benefits are those estimated future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. The significant actuarial assumptions used by Ernst and Young LLP in the valuation as of January 1, 2010 and 2009, were (a) interest rate, (b) life expectancy of participants, using the IRS Applicable Mortality Table per Revenue Ruling 2001-62 for post-retirement mortality and no rates for pre-retirement mortality and (c) retirement age assumptions (an assumed retirement age of 65).

The actuarial method employed by the Plan's actuary, Ernst & Young LLP, in calculating contribution requirements is the unit credit actuarial cost method.

The mortality table used to determine the funding target (previously current liability) has been changed from the IRS 2009 Combined Static Mortality Table to the IRS 2010 Combined Static Mortality Table. The effective funding interest rate is 6.56%. It is based on the IRS full yield curve published for the month of October 2009, and was used in determining the funding target. The lump sum conversion mortality table changed from the IRS 2009 Applicable Mortality Table in 2009 to the IRS 2010 Applicable Mortality Table in 2010.

The discount rate utilized for the actuarial present value of accumulated plan benefits remained at 7.50% as utilized on January 1, 2009. The lump sum conversion rate changed from 6.18% utilized on January 1, 2009 to three segment rates of 5.20%, 6.00%, and 6.50% utilized on January 1, 2010.

The actuarial present value of accumulated Plan benefits as determined by the Plan's actuary as of January 1, was as follows:

	2010	2009
Vested benefits –		
Active participants with vested benefits	\$ 2,068,350	\$ 2,190,307
Terminated participants with deferred vested benefits	2,227,766	2,205,715
Participants currently receiving benefits	195,720	32,428
Total actuarial present value of accumulated Plan benefits	<u>\$ 4,491,836</u>	<u>\$ 4,428,450</u>

The changes in the actuarial present value of accumulated Plan benefits were as follows:

Actuarial present value of accumulated Plan benefits at January 1, 2008	\$ 3,725,629
Change during the year attributable to –	
Change in actuarial assumptions	66,339
Benefits accumulated	727,164
Increase for interest related to the decrease in the discount period	266,278
Benefits paid	(356,960)
Net change	<u>702,821</u>
Actuarial present value of accumulated Plan benefits at January 1, 2009	4,428,450
Change during the year attributable to –	
Change in actuarial assumptions	(105,794)
Benefits accumulated	(14,885)
Increase for interest related to the decrease in the discount period	326,875
Benefits paid	(142,810)
Net change	<u>63,386</u>
Actuarial present value of accumulated Plan benefits at January 1, 2010	<u>\$ 4,491,836</u>

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different assumptions and other factors would likely apply in determining the actuarial present value of accumulated Plan benefits.

6. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in certain shares of a short-term investment fund, bond index fund and a common/commingled fund (consisting of various equity index funds) that are managed by Comerica. As Comerica served as the Trustee during 2010, these transactions qualify as party-in-interest transactions.

7. FEDERAL INCOME TAX STATUS

The Plan is a non-standardized prototype plan, offered through the Guardian Retirement Services, which received an opinion letter from the IRS dated April 29, 2002, indicating that the prototype plan and related trust are designed in accordance with the applicable sections of the Code.

The Company submitted a request for a determination letter and has responded to all related queries from the IRS. Plan management continues to anticipate issuance of a determination letter.

The Plan Sponsor submitted an application under the IRS Employee Plans Compliance Resolution System on January 26, 2011 related to the failure to timely adopt certain required amendments. The Plan Sponsor has received a compliance statement from the IRS indicating that the IRS will continue to treat the Plan as tax-exempt.

GAAP requires 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 IRS. 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. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

8. INFORMATION CERTIFIED BY THE TRUSTEE

The following is a summary of the unaudited information regarding the Plan as of December 31, 2010 and 2009, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by Comerica, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	<u>2010</u>	<u>2009</u>
Statements of net assets:		
Investments — at fair value:		
Common/commingled funds	\$ 2,722,729	\$ 2,557,483
Corporate bonds and debentures	979,396	908,247
Short-term investment fund	192,537	179,973
Receivables - Interest	3	2
Statement of changes in net assets:		
Investment income:		
Net appreciation in fair value of investments	465,371	697,555
Interest	71	234

Supplemental schedules: All investment balances and information included in the supplemental schedules

Notes 3 and 4: All investment balances and information in the notes

9. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right to terminate the Plan. If the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide benefits in the following order:

- a) Annuity benefits for former employees or their beneficiaries who have been receiving benefits for at least three years or for employees eligible to retire for that three-year period who would have been receiving benefits if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b) Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") up to the applicable limitations.
- c) All other vested benefits not insured by the PBGC.
- d) All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan is terminated. Generally, the PBGC guarantees most vested normal age retirement benefits and early retirement benefits as well as certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at

the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then existing assets of the Plan and the PBGC guaranty while other benefits may not be provided for at all.

10. SUBSEQUENT EVENTS

The Plan was amended and restated effective January 1, 2011 to comply with the provisions of Economic Growth and Tax Relief Reconciliation Act of 2001, as well as requirements of the final Treasury Regulations issued under Code Section 415; the Pension Protection Act of 2006, as amended by the Worker, Retiree, and Employer Recovery Act of 2008; the Heroes Earnings Assistance and Relief Tax Act of 2008; and all other applicable provisions of the Code and ERISA as in effect as of the Effective Date.

For the year ended December 31, 2010, subsequent events were evaluated through October 17, 2011, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

EIN: 74-0989800

Plan no: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Number of Shares or Units	(d) Cost	(e) Current Value
		SHORT-TERM INVESTMENT FUND:			
*	Comerica Bank	Goldman Sachs FS Money Market Fund	192,537	\$ 192,537	\$ 192,537
		CORPORATE BONDS AND DEBENTURES:			
*	Comerica Bank	Bond Index Fund	21,079	749,315	979,396
		COMMON/COMMINGLED FUNDS:			
*	Comerica Bank	S&P 1500 Index Fund	192,924	1,925,491	2,172,376
*	Comerica Bank	Foreign Equity Index Fund	11,639	303,271	550,353
		Total Common/Commingled Funds		2,228,762	2,722,729
		Total Assets (Held at End of Year)		\$ 3,170,614	\$ 3,894,662

* Party-in-interest.

See notes to financial statements.

VAN LEEUWEN PIPE AND TUBE CORPORATION EMPLOYEES' PENSION TRUST

EIN: 74-0989800

Plan no: 001

**FORM 5500, SCHEDULE H, PART IV, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price ^(*)	Selling Price ^(**)	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
SINGLE TRANSACTIONS:						
Comerica Bank +	S&P 500 Index Fund - Sale		\$1,697,959	\$1,423,017	\$1,697,959	\$ 274,942
Comerica Bank +	S&P 1500 Index Fund - Purchase	\$2,068,389		2,068,389	2,068,389	
SERIES TRANSACTIONS:						
Comerica Bank +	Institutional Money Market Fund – Purchases	384,366		384,366	384,366	
	Sales		371,801	371,801	371,801	
Comerica Bank +	S&P 1500 Index Fund – Purchases	2,114,403		2,114,403	2,114,403	

* Purchase price includes transaction expenses.

** Selling price is net of transaction expenses.

+ Party-in-interest.

See notes to financial statements.