Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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;
- [X] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1999

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

P.O. BOX 12843
EL PASO, TX 79913

2b Employer Identification Number (EIN) 74-2857200

2c Sponsor's telephone number 915-886-2000

2d Business code (see instructions) 331110

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.	10/10/2013	VICTOR CAMACHO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

BORDER STEEL, INC

P.O. BOX 12843
EL PASO, TX 79913

3b Administrator's EIN
74-2857200

3c Administrator's telephone number
915-886-2000

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	449
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**	326
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	77
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	405
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	405
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	269
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 3D 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
BORDER STEEL, INC

D Employer Identification Number (EIN)
74-2857200

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
METROPOLITAN LIFE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	454949-01	270	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
INVESTORS CAPITAL CORPORATION
230 BROADWAY
LYNNFIELD, MA 19402

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	464760
5	Current value of plan's interest under this contract in separate accounts at year end	5	1857127

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	357854
c	Additions: (1) Contributions deposited during the year	7c(1)	103873		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	11953		
	(4) Transferred from separate account	7c(4)	108809		
	(5) Other (specify below)	7c(5)	22749		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	247384
d	Total of balance and additions (add **b** and **c(6)**)			7d	605238
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	138716		
	(2) Administration charge made by carrier	7e(2)	1762		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶ LOAN REPAYMENTS				
	(5) Total deductions			7e(5)	140478
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	464760

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BORDER STEEL, INC

D Employer Identification Number (EIN)
74-2857200

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ 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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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

GREAT-WEST LIFE & ANNUITY COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	12049	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

(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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BORDER STEEL, INC

D Employer Identification Number (EIN)
74-2857200

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FUTUREFUNDS SERIES ACCOUNT II

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
84-0467907-001	P	1857127

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BORDER STEEL, INC

D Employer Identification Number (EIN)
74-2857200

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	343858	328079
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	1489522	1857128
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	357854	464760
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	2191234	2649967
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h		
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2191234	2649967

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	271478	
	(B) Participants	2a(1)(B)	296279	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		567757
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	15382	
	(F) Other	2b(1)(F)	11954	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		27336
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		351462
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		946555
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	402665	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		402665
f	Corrective distributions (see instructions)	2f		0
g	Certain deemed distributions of participant loans (see instructions)	2g		73108
h	Interest expense	2h		0
i	Administrative expenses: (1) Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	12049	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	0	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		12049
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		487822
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		458733
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: GIBSON RUDDOCK PATTERSON LLC **(2)** EIN: 26-1159690

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		200000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
BORDER STEEL,INC.401(K)PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BORDER STEEL, INC

D Employer Identification Number (EIN)
74-2857200

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): 20-3691708

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARCELORMITTAL VINTON 401(K) PROFIT SHARING PLAN
(FORMERLY BORDER STEEL, INC. 401(K) PROFIT SHARING PLAN)
EIN 74-2857200
PLAN 002
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2011, 2010, 2009, 2008, 2007 and 2006

ARCELORMITTAL VINTON 401(K) PROFIT SHARING PLAN

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600 SUNLAND PARK, 6-300
EL PASO, TX 79912

P 915 356-3700
F 915 356-3779
W GRP-CPA.COM

GRP
GIBSON RUDDOCK PATTERSON LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
ArcelorMittal Vinton 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ArcelorMittal Vinton 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2011, 2010, 2009, 2008, 2007, and 2006, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Great-West Life & Annuity Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011, 2010, 2009, 2008, 2007, and 2006, that the information provided to the plan administrator by the custodian is complete and accurate. For payments of benefits in 2006, the Plan's third party administrator was unable to provide documentation to support the payments. Due to the lack of supporting documentation, we were unable to perform auditing procedures on the payments of benefits or to satisfy ourselves by other means with respect to payments of benefits.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) and schedules of delinquent participant contributions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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 custodian and the 2006 payments of benefits, 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.

Gilson Ruddock Patterson LLC

El Paso, Texas
September 25, 2013

ARCELORMITTAL VINTON 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2011, 2010, 2009, 2008, 2007, AND 2006

	2011	2010	2009	2008	2007	2006
ASSETS:						
Investments, at fair value						
General account	$ 771,154	$ 584,941	$ 464,760	$ 357,854	$ 280,648	$ 250,004
Pooled separate accounts	2,757,098	2,444,088	1,857,128	1,489,522	1,673,179	1,482,818
Total investments	3,528,252	3,029,029	2,321,888	1,847,376	1,953,827	1,732,822
Receivables						
Employer contributions	160,489	110,215	88,084	72,255	57,599	33,970
Participant contributions	-	-	-	-	12,911	19,752
Notes receivable from participants	549,774	395,489	328,079	343,858	241,175	145,433
Total receivables	710,263	505,704	416,163	416,113	311,685	199,155
Total assets	4,238,515	3,534,733	2,738,051	2,263,489	2,265,512	1,931,977
LIABILITIES:						
Ineligible deferrals refundable	41,344	41,398	39,295	45,418	38,703	47,574
Ineligible match refundable	36,472	36,526	34,423	39,600	35,980	43,654
Excess contributions payable	-	-	-	-	-	6,513
Total liabilities	77,816	77,924	73,718	85,018	74,683	97,741
Net assets available for benefits	$ 4,160,699	$ 3,456,809	$ 2,664,333	$ 2,178,471	$ 2,190,829	$ 1,834,236

See accountant's report, accompanying summary of accounting policies and notes to financial statements.

ARCELORMITTAL VINTON 401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2011, 2010, 2009, 2008, 2007, AND 2006

	2011	2010	2009	2008	2007	2006
Additions:						
Employer contributions	$ 369,293	$ 313,460	$ 272,886	$ 324,608	$ 332,739	$ 315,293
Participant contributions	444,090	356,779	306,441	363,742	361,235	351,082
Rollovers	-	-	-	-	-	43,695
Investment income:						
Net appreciation (depreciation) in fair value of investments	(39,132)	243,538	351,462	(500,496)	96,653	103,121
Interest on general account	13,208	12,750	11,954	5,452	-	-
Interest income on notes receivable from participants	18,353	16,050	15,165	19,634	15,451	4,838
Transfer of plan assets due to merger	-	-	-	-	-	563,997
Total additions	805,812	942,577	957,908	212,940	806,078	1,382,026
Deductions:						
Benefits paid to participants	88,432	138,501	459,997	220,851	447,422	58,506
Administrative expenses	13,490	11,600	12,049	4,447	2,063	8,108
Total deductions	101,922	150,101	472,046	225,298	449,485	66,614
Net increase (decrease)	703,890	792,476	485,862	(12,358)	356,593	1,315,412
Net assets available for benefits:						
Beginning of year	3,456,809	2,664,333	2,178,471	2,190,829	1,834,236	518,824
End of year	$ 4,160,699	$ 3,456,809	$ 2,664,333	$ 2,178,471	$ 2,190,829	$ 1,834,236

See accountant's report, accompanying summary of accounting policies and notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following description of the ArcelorMittal Vinton 401(k) Profit Sharing Plan (the "Plan") provides only general information. Interested parties should refer to the Plan document for a more complete description of the Plan's provisions.

General -The Plan was adopted on January 1, 1999. The Plan is a defined contribution employee benefit plan covering employees of ArcelorMittal Vinton (the "Company") and affiliated companies who have attained age twenty-one and completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective April 1, 2011, the plan name was changed from Border Steel, Inc. 401(k) Profit Sharing Plan to ArcelorMittal Vinton 401(k) Profit Sharing Plan and the employer name was changed from Border Steel, Inc. to ArcelorMittal Vinton. There was no change in the EIN number.

During 2006, the Border Steel, Inc. 401(k) Profit Sharing Plan for Salaried Employees ("Salaried Plan") was merged into this Plan effective March 15, 2006. As a result, all investments were transferred from the Salaried Plan to this Plan on March 21, 2006.

Contributions - Each year, participants may contribute to the Plan on a pretax basis a portion of their eligible compensation, subject to an annual limitation of $16,500, $16,500, $16,500, $15,500, $15,500 and $15,000 for the years ended December 31, 2011, 2010, 2009, 2008, 2007, and 2006, respectively. For 2011, 2010, 2009, 2008, 2007, and 2006, participants age 50 or older may contribute an additional $5,500, $5,500, $5,500, $5,000, $5,000 and $5,000, respectively, to the Plan, which is called a catch-up contribution.

For the 2011, 2010, 2009, 2008, 2007, and 2006 plan years, the Company made a matching contribution of 100% of each participant's contribution up to 6% of their compensation.

Participant Accounts - Each participant's account is credited with the participant's contribution and the employer's matching contribution as well as an allocation of the Plan's earnings and administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from that participant's vested account.

Vesting - Participants are immediately 100 percent vested in both their voluntary contributions and the Company's contributions plus actual earnings thereon.

(Continued)

1. DESCRIPTION OF THE PLAN (Continued)

Notes Receivable From Participants - Participant loans are permitted under the Plan. Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance, whichever is less. The loans are secured by the balance in the participant's account. Principal and interest are paid through payroll deductions.

Payment of Benefits - On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) shall have a nonforfeitable right to receive the full amount available for distribution from their account. Distributions are paid in lump-sum amounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are presented on the accrual basis of accounting.

Use of Estimates in the Preparation of Financial Statements - The preparation of the Plan's financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Net Appreciation (Depreciation) in Fair Value of Investments- Net appreciation (depreciation) consists of the dividends and realized and unrealized gains or losses associated with the underlying investments.

Notes Receivable From Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - Certain expenses incurred in the administration of the Plan are paid directly by the Company.

(Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties - The Plan provides for various investment options in any combination of investment securities based upon participant requests. Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

Subsequent Events - Subsequent events were evaluated through September 25, 2013, which is the date the financial statements were available to be issued.

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

December 31,	2011	2010	2009	2008	2007	2006
Investments, at fair value						
General account	$ 771,154	$ 584,941	$ 464,760	$ 357,854	$ 280,648	$ 250,004
Pooled separate accounts	2,757,098	2,444,088	1,857,128	1,489,522	1,673,179	1,482,818
Total investments	$ 3,528,252	$ 3,029,029	$ 2,321,888	$ 1,847,376	$ 1,953,827	$ 1,732,822
Notes receivable from participants	$ 549,774	$ 395,489	$ 328,079	$ 343,858	$ 241,175	$ 145,433
Investment Income:						
Net appreciation (depreciation) in fair value of investments	$ (39,132)	$ 243,538	$ 351,462	$ (500,496)	$ 96,652	$ 103,121
Interest on general account	13,208	12,750	11,954	5,452	-	-
Total investment gain (loss)	$ (25,924)	$ 256,288	$ 363,416	$ (495,044)	$ 96,652	$ 103,121
Interest income on notes receivable from participants	$ 18,353	$ 16,050	$ 15,165	$ 19,634	$ 15,451	$ 4,838

(Continued)

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (UNAUDITED) (Continued)

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and schedules.

4. FAIR VALUE MEASUREMENTS

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure the fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. No Level 1 inputs were available to the Pan. Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011, 2010, 2009, 2008, 2007, and 2006.

General account: The general account is a fixed annuity option whose reported value is reported daily based on the valuation method disclosed in the annuity contract, as calculated by the annuity provider.

Pooled separate accounts: The pooled separate accounts are variable annuity investment options whose prices/unit values are calculated daily by the annuity provider according to the methods described in the annuity contract.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes it 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.

(Continued)

4. FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2011, 2010, 2009, 2008, 2007, and 2006:

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2011		
General account:		
Fixed annuity	$ 771,154	$ 771,154
Pooled separate accounts:		
Variable annuities	2,757,098	2,757,098
Total assets at fair value	$ 3,528,252	$ 3,528,252

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2010		
General account:		
Fixed annuity	$ 584,941	$ 584,941
Pooled separate accounts:		
Variable annuities	2,444,088	2,444,088
Total assets at fair value	$ 3,029,029	$ 3,029,029

(Continued)

4. FAIR VALUE MEASUREMENTS (Continued)

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2009		
General account:		
Fixed annuity	$ 464,760	$ 464,760
Pooled separate accounts:		
Variable annuities	1,857,128	1,857,128
Total assets at fair value	$ 2,321,888	$ 2,321,888

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2008		
General account:		
Fixed annuity	$ 357,854	$ 357,854
Pooled separate accounts:		
Variable annuities	1,489,522	1,489,522
Total assets at fair value	$ 1,847,376	$ 1,847,376

(Continued)

4. FAIR VALUE MEASUREMENTS (Continued)

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2007		
General account:		
Fixed annuity	$ 280,648	$ 280,648
Pooled separate accounts:		
Variable annuities	1,673,179	1,673,179
Total assets at fair value	$ 1,953,827	$ 1,953,827

	Fair Value	Fair Value Measurements Using: Significant Other Observable Inputs (Level 2)
December 31, 2006		
General account:		
Fixed annuity	$ 250,004	$ 250,004
Pooled separate accounts:		
Variable annuities	1,482,818	1,482,818
Total assets at fair value	$ 1,732,822	$ 1,732,822

(Continued)

5. INVESTMENTS

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

December 31,	2011	2010	2009	2008	2007	2006
General account	$ 771,154	$ 584,941	$ 464,760	$ 357,854	$ 280,648	$ 250,004
Pooled separate accounts	2,757,098	2,444,088	1,857,128	1,489,522	1,673,179	1,482,818
	$3,528,252	$3,029,029	$2,321,888	$1,847,376	$1,953,827	$1,732,822

During 2011, 2010, 2009, 2008, 2007, and 2006, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by $(39,132), $243,538, $351,462, $(500,496), $96,652 and $103,121, respectively, as follows:

December 31,	2011	2010	2009	2008	2007	2006
General account	$ -	$ -	$ -	$ 3,209	$ 7,480	$ 3,897
Pooled separate accounts	(39,132)	243,538	351,462	(503,705)	89,172	99,224
	$ (39,132)	$ 243,538	$ 351,462	$(500,496)	$ 96,652	$ 103,121

6. GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

During 2006, the Plan entered into a non-benefit responsive guaranteed investment contract with Metropolitan Life Insurance Company (MetLife). MetLife maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

Because the guaranteed investment contract is non-benefit responsive, fair value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value. Fair value, as reported to the plan by MetLife, represents the amounts participants would receive currently if they were to withdraw or borrow funds from or transfer funds within the plan. The fair value at the participant level is their account balance.

The interest rate for this portfolio investment contract is reset at least as frequently as annually. Using a discounted cash flow valuation methodology, fair value of the Met Life Pooled GIC, prior to contract termination, equals the contract value (ending balance).

(Continued)

6. GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY (Continued)

During 2008, the Plan entered into a benefit-responsive guaranteed investment contract with Great-West Life & Annuity Insurance Company (Great-West). Great-West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2011, 2010, 2009, and 2008 was equal to the contract value. The crediting interest rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include premature termination of the contracts by the plan, plant closings, layoffs, plan termination, bankruptcy, mergers, and early retirement incentives. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

The average yield earned by the Plan for the benefit responsive fund was 2.03% for 2011, 2.49% for 2010, 3.16% for 2009 and 3.55% for 2008. The actual average yield earned by the Plan for the benefit responsive fund was 2.03% for 2011, 2.49% for 2010, 2.78% for 2009 and 2.55% for 2008.

(Continued)

7. TAX STATUS

Effective April 1, 2011, the Plan adopted a non standardized form of a prototype plan sponsored by Orchard Trust Company. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

Accounting principles generally accepted in the Unites States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. 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 2006.

8. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by delivering to the trustees and plan administrator written notice of such termination, subject to the provisions of ERISA. In the event of plan termination, participants will be entitled to the full amount in their account as of the date of termination.

9. RELATED PARTY TRANSACTIONS

The Plan's investments are held by Great-West Life & Annuity Insurance Company as custodian; therefore, investment transactions qualify as party-in-interest transactions.

Personnel and facilities of ArcelorMittal Vinton which are used by the Plan for its accounting and other activities, have been provided at no charge to the Plan.

(Continued)

10. RECONCILIATION OF NET ASSETS AVAILABLE FOR BENEFITS

The following is a reconcilement of net assets available for benefits per the financial statements to amounts reported on the Form 5500.

December 31,	2011	2010	2009	2008	2007	2006
Balance per the financial statements	4,160,699	3,456,809	2,664,333	2,178,471	2,190,829	1,834,236
Contributions receivable	(160,489)	(110,215)	(88,084)	(72,255)	(70,510)	(53,722)
Ineligible contributions refundable	77,816	77,924	73,718	85,018	74,683	91,228
Excess contributions payable	-	-	-	-	-	6,513
Balance reported on Form 5500	4,078,026	3,424,518	2,649,967	2,191,234	2,195,002	1,878,255

11. PROHIBITED TRANSACTIONS

During the year ended December 31, 2008, employee contributions of $25,600 and loan repayments of $10,081 were remitted to the Plan late.

During the year ended December 31, 2007, employee contributions of $39,521 and loan repayments of $10,106 were remitted to the Plan late.

During the year ended December 31, 2006, employee contributions of $13,965 and loan repayments of $2,405 were remitted to the Plan late.

12. NONDISCRIMINATION TESTING

In 2006 the Plan failed the IRC Sec. 401(k) Actual Deferral Percentage ("ADP") test and was required to make corrective distributions of excess contributions totaling $6,513 plus earnings. The Plan exceeded the twelve month deadline (12/31/2007) for corrective action as well as the deadline of two plan years after the close of the twelve month corrective period (12/31/2009) that is provided by the regulations under sections 401(k) and 401(m) to correct an ADP/ACP test failure under self-initiated correction program EPCRS (the IRS Employee Plans Compliance Resolution System). The Plan consulted with ERISA legal counsel to determine how to correct this failure considering all circumstances and conditions based on current regulations. Per the advice of legal counsel, a letter was sent to the individual advising him that the distribution he received in 2007 upon termination of his employment should not receive favorable tax treatment. The letter was returned due to an insufficient address. Plan management believes they have made their best effort to contact the individual and believe this issue to be resolved.

(Continued)

12. NONDISCRIMINATION TESTING (Continued)

Contributions received from participants for 2006 are net of the $6,513 in excess contributions and the amount is also included in the Plan's statement of net assets available for benefits as excess contributions payable at December 31, 2006.

13. AMOUNT DUE FROM PLAN SPONSOR

During the years ended December 31, 2011, 2010, 2009, 2008, 2007 and 2006, the Plan Sponsor failed to withhold voluntary contributions on bonus pay, retro pay and vacation pay due to a misinterpretation of the compensation to be used in calculating contributions. As a result, a receivable has been recorded for the amount due from the Plan Sponsor on the statements of net assets available for benefits. The amount due from the Plan Sponsor as a result of these missed deferrals at December 31, 2011, 2010, 2009, 2008, 2007 and 2006 was $122,776, $77,545, $58,334, $46,042, $23,371 and $11,699, respectively.

During the years ended December 31, 2011, 2010, 2009, 2008, 2007 and 2006, the Plan Sponsor owed an additional employer match contribution to certain participants based on the annual computation period. A receivable has been recorded for the amount due from the Plan Sponsor on the statements of net assets available for benefits. The amount due from the Plan Sponsor as a result of the true-up match at December 31, 2011, 2010, 2009, 2008, 2007 and 2006 was $37,713, $32,670, $29,750, $26,213, $21,905 and $4,968, respectively.

14. INELIGIBLE CONTRIBUTIONS REFUNDABLE

During the years ended December 31, 2011, 2010, 2009, 2008, 2007 and 2006, the Plan Sponsor allowed employees to contribute to the Plan who did not meet the minimum age and service requirements. The amounts to be refunded to the employees are recorded as a liability on the statements of net assets available for benefits as ineligible deferrals refundable . The amount refundable at December 31, 2011, 2010, 2009, 2008, 2007 and 2006 was $41,344, $41,398, $39,295, $45,418, $38,703 and $47,574, respectively.

During the years ended December 31, 2011, 2010, 2009, 2008, 2007 and 2006, the Plan Sponsor made an associated match on the ineligible deferrals. The amounts to be refunded to the Plan Sponsor are recorded as a liability on the statements of net assets available for benefits as ineligible match refundable. The amount refundable at December 31, 2011, 2010, 2009, 2008, 2007 and 2006 was $36,472, $36,526, $34,423, $39,600, $35,980 and $43,654, respectively.

Benefits paid to participants for the years ended December 31, 2011, 2010, 2009, 2008 and 2007 are net of payments of $1,688, $286, $15,560, $10,698 and $41,731, respectively, made to certain participants to return to them ineligible deferral contributions.

SUPPLEMENTAL SCHEDULES

Schedule H/I, Line 4a
Schedule of Delinquent Participant Contributions

Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan

Employer Identification No: 74-2857200
Plan year (beginning/ending): 1/1/2008 - 12/31/2008 Plan number: 002

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participants Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X		$ 53,522		

Schedule H/I, Line 4a
Schedule of Delinquent Participant Contributions

Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan

Employer Identification No: 74-2857200
Plan year (beginning/ending): 1/1/2007 - 12/31/2007 Plan number: 002

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participants Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X		$ 65,997		

Schedule H/I, Line 4a
Schedule of Delinquent Participant Contributions

Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan

Employer Identification No: 74-2857200
Plan year (beginning/ending): 1/1/2006 - 12/31/2006 Plan number: 002

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participants Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X		$ 16,370		

2011 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Maxim Conservative Profile II	Variable Annuity		$ 353,235
	Maxim Moderate Profile II	Variable Annuity		1,166,686
	Maxim Aggressive Profile II	Variable Annuity		169,536
	American Funds Europacific Growth	Variable Annuity		26,652
	Maxim International Index Portfolio	Variable Annuity		260
	MFS International Value	Variable Annuity		1,799
	Oppenheimer Global	Variable Annuity		66,318
	Putnam Intl Capital Opportunities	Variable Annuity		13,753
	Maxim Index 600	Variable Annuity		13,642
	RidgeWorth Small Cap Growth Fund	Variable Annuity		22,849
	Royce Total Return	Variable Annuity		13,036
	Fidelity Advisor Leveraged Co Stk	Variable Annuity		37,243
	Lord Abbett Value Opportunities	Variable Annuity		9,992
	Maxim T. Rowe Price Mid-Cap Gr	Variable Annuity		116,783
	RidgeWorth Mid-Cap Value Equity	Variable Annuity		43,666
	American Funds Growth Fund of Am	Variable Annuity		124,550
	Columbia Diversified Equity Income	Variable Annuity		57
	Davis NY Venture	Variable Annuity		25
	Marsico Focus	Variable Annuity		1,250
	Maxim Am Century Growth Portfolio	Variable Annuity		658
	Maxim S&P 500 Index	Variable Annuity		61,560
	Maxim T. Rowe Price Equity Income	Variable Annuity		35,797
	Maxim Bond Index	Variable Annuity		31,890
	Maxim Loomis Sayles Bond Portfol	Variable Annuity		17,822
	Maxim US Govt Securities Fund	Variable Annuity		106,563
	PIMCO Total Return Admin	Variable Annuity		321,476
	Key Guaranteed Portfolio Fund	Fixed Annuity		771,154
	Participant Loans	4.25%-9.25%	0	549,774

2010 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Maxim Conservative Profile II	Variable Annuity		$ 287,548
	Maxim Moderate Profile II	Variable Annuity		1,018,931
	Maxim Aggressive Profile II	Variable Annuity		192,624
	American Funds Europacific Growth	Variable Annuity		15,992
	MFS International Value	Variable Annuity		26,715
	Oppenheimer Global	Variable Annuity		66,555
	Putnam Intl Capital Opportunities	Variable Annuity		27,499
	Maxim Index 600	Variable Annuity		4,793
	Royce Total Return	Variable Annuity		11,685
	Columbia Mid Cap Value	Variable Annuity		61,848
	Fidelity Advisor Leveraged Co Stk	Variable Annuity		47,103
	Lord Abbett Value Opportunities	Variable Annuity		12,790
	Maxim T. Rowe Price Mid-Cap Gr	Variable Annuity		50,714
	American Funds Growth Fund of Am	Variable Annuity		129,129
	Maxim S&P 500 Index	Variable Annuity		46,927
	Maxim T. Rowe Price Equity Income	Variable Annuity		67,711
	Oppenheimer Capital Appreciation	Variable Annuity		585
	Maxim Bond Index	Variable Annuity		11,205
	Maxim Loomis Sayles Bond Portfol	Variable Annuity		4,228
	Maxim US Govt Securities Fund	Variable Annuity		102,020
	PIMCO Total Return Admin	Variable Annuity		257,486
	Key Guaranteed Portfolio Fund	Fixed Annuity		584,941
	Participant Loans	4.25%-9.25%	0	395,489

2009 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Maxim Conservative Profile II	Variable Annuity		$ 206,994
	Maxim Moderate Profile II	Variable Annuity		780,128
	Maxim Aggressive Profile II	Variable Annuity		127,667
	American Funds Europacific Growth	Variable Annuity		12,565
	MFS International Value	Variable Annuity		29,987
	Oppenheimer Global	Variable Annuity		51,385
	Putnam Intl Capital Opportunities	Variable Annuity		25,721
	Royce Total Return	Variable Annuity		18,343
	Columbia Mid Cap Value	Variable Annuity		31,340
	Fidelity Advisor Leveraged Co Stk	Variable Annuity		19,482
	Fidelity Advisor Mid Cap	Variable Annuity		37,159
	Lord Abbett Value Opportunities	Variable Annuity		5,156
	American Funds Growth Fund of Am	Variable Annuity		132,781
	Marsico Focus	Variable Annuity		3,305
	Maxim S&P 500 Index	Variable Annuity		38,985
	Maxim T. Rowe Price Equity Income	Variable Annuity		44,881
	Oppenheimer Capital Appreciation	Variable Annuity		407
	Maxim Bond Index	Variable Annuity		846
	Maxim Loomis Sayles Bond Portfol	Variable Annuity		3,770
	Maxim US Govt Securities Fund	Variable Annuity		96,940
	PIMCO Total Return Admin	Variable Annuity		189,285
	Key Guaranteed Portfolio Fund	Fixed Annuity		464,760
	Participant Loans	4.25%-9.25%	0	328,079

2008 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Maxim Aggressive Profile II	Variable Annuity		$ 70,155
	Maxim Moderate Profile II	Variable Annuity		619,080
	Maxim Conservative Profile II	Variable Annuity		171,192
	American Funds Europacific Growth	Variable Annuity		3,980
	Oppenheimer Global	Variable Annuity		49,090
	MainStay Small Cap Opportunity	Variable Annuity		20,845
	Maxim Index 600	Variable Annuity		27
	Fidelity Advisor Leveraged Co Stk	Variable Annuity		16,001
	Fidelity Advisor Mid Cap	Variable Annuity		22,329
	Lord Abbett Mid-Cap Value	Variable Annuity		20,972
	American Funds Growth Fund of Am	Variable Annuity		117,799
	Maxim S&P 500 Index	Variable Annuity		52,829
	Maxim T. Rowe Price Equity Income	Variable Annuity		28,317
	Oppenheimer Capital Appreciation	Variable Annuity		169
	Maxim Bond Index	Variable Annuity		3,240
	Maxim US Govt Securities Fund	Variable Annuity		98,120
	PIMCO Total Return Admin	Variable Annuity		195,377
	Key Guaranteed Portfolio Fund	Fixed Annuity		357,854
	Participant Loans	5.00%-9.25%	0	343,858

2007 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Aggressive Portfolio	Variable Annuity		$ 52,369
	Conservative Portfolio	Variable Annuity		158,507
	Moderate Portfolio	Variable Annuity		380,632
	Moderately Conservative Portfolio	Variable Annuity		172,822
	Very Aggressive Portfolio	Variable Annuity		26,759
	American Funds Europacific Growth	Variable Annuity		3,303
	Templeton Growth	Variable Annuity		103,514
	BlackRock Health Sciences Inv	Variable Annuity		14,771
	American Century Real Estate Adv	Variable Annuity		15,369
	Dreyfus Premier Small Cap Value Fd	Variable Annuity		28,719
	Dreyfus Premier Midcap Stock	Variable Annuity		34,069
	Alger Mid Cap Growth Inst'l	Variable Annuity		60,014
	Pioneer Mid-Cap Value	Variable Annuity		18,784
	American Funds Growth Fund	Variable Annuity		199,365
	Lord Abbett Affiliated	Variable Annuity		380
	Oppenheimer Main St Growth & Inc	Variable Annuity		43,463
	T. Rowe Price Equity Income	Variable Annuity		4,053
	BlackRock Index Equity Inv	Variable Annuity		104,202
	American Funds American Balanced	Variable Annuity		1,996
	Oakmark Equity & Income II	Variable Annuity		81,527
	American Century Inflat-Adj Bond	Variable Annuity		36,934
	Calvert Income	Variable Annuity		131,627
	MetLife Pooled GIC	Fixed Annuity		280,648
	Participant Loans	8.50%-9.25%	0	241,175

2006 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Name of Plan: ArcelorMittal Vinton 401(k) Profit Sharing Plan
EIN/PN: 74-2857200/002

(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	(d) Cost	(e) Current value
	Aggressive Portfolio	Variable Annuity		$ 28,653
	Conservative Portfolio	Variable Annuity		106,127
	Moderate Portfolio	Variable Annuity		218,181
	Moderately Conservative Portfolio	Variable Annuity		108,541
	Very Aggressive Portfolio	Variable Annuity		28,804
	American Funds Europacific Growth	Variable Annuity		27,215
	Templeton Growth	Variable Annuity		117,563
	Oppenheimer Commodity Strat Total	Variable Annuity		80
	BlackRock Health Sciences Inv	Variable Annuity		10,656
	American Century Real Estate Adv	Variable Annuity		31,208
	Dreyfus Premier Small Cap Value Fd	Variable Annuity		37,834
	Dreyfus Premier Midcap Stock	Variable Annuity		31,520
	Alger Mid Cap Growth Inst'l	Variable Annuity		58,645
	Pioneer Mid-Cap Value	Variable Annuity		28,876
	American Funds Growth Fund	Variable Annuity		232,405
	Lord Abbett Affiliated	Variable Annuity		2,010
	Oppenheimer Main St Growth & Inc	Variable Annuity		49,702
	T. Rowe Price Equity Income	Variable Annuity		4,444
	BlackRock Index Equity Inv	Variable Annuity		115,122
	American Funds American Balanced	Variable Annuity		2,264
	Oakmark Equity & Income II	Variable Annuity		79,882
	American Century Inflat-Adj Bond	Variable Annuity		24,825
	Calvert Income	Variable Annuity		138,164
	Oppenheimer Champion Income	Variable Annuity		97
	MetLife Pooled GIC	Fixed Annuity		250,004
	Participant Loans	8.50%-9.25%	0	145,433

ASSETS HELD FOR INVESTMENT PURPOSES

Border Steel, Inc. 401(K) Profit Sharing Plan
01-JAN-09 to 31-DEC-09

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1PBAXCP			190,125.60	206,994.28
1PBAXMP			739,724.17	780,128.24
1PBAXAP			125,199.17	127,667.41
192AFEP			11,275.50	12,564.95
1288MIM			29,603.45	29,987.28
186OGA			56,585.92	51,384.70
1241PIO			22,069.84	25,720.66
1245RTK			13,232.95	18,342.84
1239CVR			21,800.16	31,340.33
1225FL			21,422.22	19,482.35
174FAMC			44,428.64	37,159.41
1284LVP			4,899.08	5,155.95
195AFGF			151,561.90	132,781.38
1LGRMAR			3,311.43	3,304.57
194MX5			44,465.11	38,984.89
180TEIX			44,783.58	44,881.45
1LGROCA			407.35	407.08
1BIMXBI			821.20	845.67
1BMSXLC			3,320.29	3,769.66
1BIMXUS			90,613.01	96,939.73
1BIMPTR			168,473.34	189,284.63
1PORT		2.850	450,256.69	464,751.89
			2,238,380.60	**2,321,879.35**
PARTICIPANT LOANS	VARIOUS	4.250-9.250	327,250.90	328,079.31
FORFEITURES			7.85	8.19

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 74-2857200

ASSETS HELD FOR INVESTMENT PURPOSES

Border Steel, Inc. 401(K) Profit Sharing Plan
01-JAN-09 to 31-DEC-09

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1PBAXCP	Maxim Conservative Profile II
1PBAXAP	Maxim Aggressive Profile II
1288MIM	MFS International Value R2
1241PIO	Putnam Intl Capital Opportunities R
1239CVR	Columbia Mid Cap Value R
174FAMC	Fidelity Advisor Mid Cap T
195AFGF	American Funds Growth Fund of Amer R3
194MX5	Maxim S & P 500 Index
1LGROCA	Oppenheimer Capital Appreciation A
1BMSXLC	Maxim Loomis Sayles Bond Portfolio
1BIMPTR	PIMCO Total Return Admin
1PBAXMP	Maxim Moderate Profile II
192AFEP	American Funds EuroPacific Growth R3
186OGA	Oppenheimer Global A
1245RTK	Royce Total Return K
1225FL	Fidelity Advisor Leveraged Co Stk - T
1284LVP	Lord Abbett Value Opportunities A
1LGRMAR	Marsico Focus
180TEIX	Maxim T. Rowe Price Equity Income
1BIMXBI	Maxim Bond Index
1BIMXUS	Maxim US Government Securities Fund
1PORT	Key Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year