

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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: ☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B	This return/report is for: ☐ first return/report ☐ final return/report ☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan BOGE N. A. - SALARIED PLAN	1b Three-digit plan number (PN) ▶ 003
		1c Effective date of plan 01/01/1997
2a	Plan sponsor's name and address (employer, if for single-employer plan) Z F GROUP N.A. OPERATIONS 15811 CENTENNIAL DRIVE NORTHVILLE, MI 48167	2b Employer Identification Number (EIN) 61-1462969
		2c Plan sponsor's telephone number 734-207-2843
		2d Business code (see instructions) 339900
3a	Plan administrator's name and address (if same as Plan sponsor, enter "Same") Z F GROUP N.A. OPERATIONS 15811 CENTENNIAL DRIVE NORTHVILLE, MI 48167	3b Administrator's EIN 61-1462969
		3c Administrator's telephone number 734-207-2843
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. Sponsor's name	4b EIN
		4c PN
5a	Total number of participants at the beginning of the plan year	5a 96
b	Total number of participants at the end of the plan year	5b 94
c	Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.		

Part III	Financial Information		
7	Plan Assets and Liabilities	(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a 1856588	2061436
b	Total plan liabilities	7b 0	0
c	Net plan assets (subtract line 7b from line 7a)	7c 1856588	2061436
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
(1)	Employers	8a(1) 52000	
(2)	Participants	8a(2) 0	
(3)	Others (including rollovers)	8a(3) 0	
b	Other income (loss)	8b 245954	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	297954
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 73213	
e	Certain deemed and/or corrective distributions (see instructions)	8e 0	
f	Administrative service providers (salaries, fees, commissions)	8f 19893	
g	Other expenses	8g 0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	93106
i	Net income (loss) (subtract line 8h from line 8c)	8i	204848
j	Transfers to (from) the plan (see instructions)	8j 0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I 3D

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	09/04/2010	CONNIE RIGHTMER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/04/2010	CONNIE RIGHTMER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>BOGE N. A. - SALARIED PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Z F GROUP N.A. OPERATIONS</u>	D Employer Identification Number (EIN) <u>61-1462969</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>1856588</u>
b	Actuarial value 2b <u>1856588</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>13</u> <u>670684</u>
b	For terminated vested participants 3b <u>67</u> <u>803005</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>811826</u>
(3)	Total active 3c(3) <u>16</u> <u>811826</u>
d	Total 3d <u>96</u> <u>2285515</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.40</u> %
6	Target normal cost 6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>05/18/2010</u>
Signature of actuary	Date
<u>CHARLES SCHNEIDER</u>	<u>08-02627</u>
Type or print name of actuary	Most recent enrollment number
<u>SCHNEIDER & BROWN CO, EA</u>	<u>513-984-6100</u>
Firm name	Telephone number (including area code)
<u>4520 COOPER RD STE 203</u> <u>CINCINNATI, OH 45242</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-15.45</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		38291
b Interest on (a) using prior year's effective rate of <u>6.12</u> %		2343
c Total available at beginning of current plan year to add to prefunding balance		40634
d Portion of (c) to be added to prefunding balance.....		28176
12 Reduction in balances due to elections or deemed elections.....	0	12458
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	15718

Part III Funding percentages		
14 Funding target attainment percentage.....	14	80.00 %
15 Adjusted funding target attainment percentage.....	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.60 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/16/2009	52000	0			
			Totals ►	18(b)	52000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 49406
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.31 %	2nd segment: 5.88 %	3rd segment: 6.40 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	450103	77029
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	77029
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	28176
36 Additional cash requirement (item 34 minus item 35).....	36	48853
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	49406
38 Interest-adjusted excess contributions for current year (see instructions).....	38	553
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**OMB Nos. 1210-0110
1210-0089**2009**This Form is Open to Public
Inspection.**Part I Annual Report Identification Information**

For the calendar plan year 2009 or fiscal plan year beginning		2009-01-01	and ending	2009-12-31
A This return/report is for:	☒ single-employer plan	☐ multiple-employer plan (not multiemployer)	☐ one-participant plan	
B This return/report is for:	☐ first return/report	☐ final return/report		
	☐ an amended return/report	☐ short plan year return/report (less than 12 months)		
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program	
	☐ special extension (enter description)			

Part II Basic Plan Information --- enter all requested information.

1a Name of plan BOGE N. A. - Salaried Plan	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 1997-01-01
2a Plan sponsor's name and address (employer, if for single-employer plan) Z F Group N.A. Operations 15811 Centennial Drive US Northville MI 48167	2b Employer Identification Number (EIN) 61-1462969
	2c Plan sponsor's telephone number (734) 207-2843
	2d Business code (see instructions) 339900
3a Plan administrator's name and address (If same as plan employer, enter "Same") Same	3b Administrator's EIN
	3c Administrator's telephone number
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. Sponsor's Name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 96
b Total number of participants at the end of the plan year	5b 94
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1,856,588	2,061,436
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1,856,588	2,061,436
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	52,000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers).	8a(3)	0	
b Other income (loss)	8b	245,954	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		297,954
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	73,213	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	19,893	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		93,106
i Net income (loss) (subject line 8h from line 8c)	8i		204,848
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I 3D

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

		Yes	No	Amount
10 During the plan year:				
a Was there a failure to transmit to the plan any participant contribution within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))		☒ Yes	☐ No
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)		☐ Yes	☒ No
a 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 letter ruling granting the waiver Month _____ Day _____ Year _____			
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			
b Enter the minimum required contribution for this plan year	12b		
c Enter the amount contributed by the employer to the plan for this plan year	12c		
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		☐ Yes	☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year?		☐ Yes	☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a		
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☐ Yes	☒ No
c 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.)			

13c(1) Name of plan(s):

SCHNEIDER & BROWN CO. E.A.
4520 Cooper Road - Suite 203
Cincinnati, Ohio 45242
Phone: (513) 984-6100
FAX: (513) 984-6105

13c(3) PN(s)

SIGN & RETURN

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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			Connie Rightmer
	Signature of plan administrator	Date <u>6/17/10</u>	Enter name of individual signing as plan administrator
SIGN HERE			Connie Rightmer
	Signature of employer/plan sponsor	Date <u>6/17/10</u>	Enter name of individual signing as employer or plan sponsor

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BOGE North America Salaried Pension Plan

Summary of Plan Provisions

Effective date:	June 1, 1997. Spinoff from Eagle Pitcher Plan.
Paris Plant Shutdown: in 2009	Plan sponsor: Z F Group: Nth Am.Operations
No active employees.	For Employees at BOGE NA Paris Il. Location
	EIN: 61-1462969 PN003-Former: 23-1894884
Plan Year:	Calendar Year.
Eligibility:	Non-union employees after One Year of Service. : NA- Frozen 12/2003
Vesting Service	Includes service with EPI & Union.
Accrual Service:	Based on Completed Months since date of hire (including EPI service.)
Vesting Schedule:	100% after 5 Years (60 months)
Normal Retirement Date:	Age 65 with 5 years participation.
Early Retirement:	Age 55 with 10 Years Service. Reduced by 0.4% / month early for early ret. Commencement.
Death Benefit:	Standard pre-retirement 50% spouse survivor annuity. Non-spouse beneficiary may elect 120 months certain benefit at early ret. Elig date as if Employee elected ER with Life 10cc option.
Vested Termination Benefit:	Upon ceasing employment if benefit value under \$5,000, may elect lump sum. Otherwise standard ER & NRD elections.
Normal Retirement Benefit: Prior to Freeze Benefit Rule(s)	<p>Salaried Employees- All Service <u>Accruals Frozen as of December 30, 2003.</u> Single life annuity, or actuarial equivalent of 50% surv., 100% surv.,Life with 10 CC. Minimum #1. \$20 per month PYS. Min. #2. 1.1% 5 Yyr High Avg Comp PYS. Other: #3. 2.06186% High 5 Yr Avg Comp PYS (max 20) + 0.51546% Avg % yr Comp. "PYS for serv 20-30 yrs. OFFSET by 2.5773% of Projected Soc Sec PYS (max 20 years). Hourly (Union) Employees: Prior to April 1996 Union employees included in this plan. Union Benefit in this plan were frozen as of April 1996. (New Hourly Plan Started.)</p>
GATT- IRC 417 rules.	One year stability period using rates 5 months prior to Jan 1. each year.

BOGE N.A. SALARIED PENSION PLAN

& Hourly Service to April 1996

For Plan Year Beginning January 1, 2009
Schedule of Active Participant Data

Age/ Svc	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	Total
0	0	0	0	0	0	0	0	0	0	0	0	0
1-4	0	0	0	0	0	0	0	0	0	0	0	0
5-9	0	0	0	0	0	1	0	1	1	0	0	3
10-14	0	0	0	2	1	0	0	0	0	1	0	4
15-19	0	0	0	0	0	0	1	1	2	0	0	4
20-24	0	0	0	0	0	1	0	0	0	0	0	1
25-29	0	0	0	0	0	0	1	0	1	0	0	2
30-34	0	0	0	0	0	0	1	0	0	0	0	1
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40+	0	0	0	0	0	0	0	0	1	0	0	1
Total	0	0	0	2	1	2	3	2	5	1	0	16

Average Age: 53.0

Average Service: 18

**Schedule SB, Line 32 - Schedule of Amortization Bases: Employer ID# 61-1462969: Plan No. 003
& details of other items already inserted on form SB**

BOGE NA- Salaried Plan

As of	1/1/2009			
Date Base Established	Type	Present Value of Payments	Years Remaining	Amortization Payment
1/1/2008	Shortfall	43,936	6	9,129
1/1/2009	Shortfall	406,167	7	67,900
1/1/2010	Shortfall	-	7	-
Total		450,103		77,029

Weighted Average Retirement Age: *					
Age	% Ret/Yr	Age	% Ret/Yr	Age	% Ret/Yr
50	0	57	0	64	0
51	0	58	0	65	100
52	0	59	0	66	*
53	0	60	0	67	*
54	0	61	0	68	*
55	0	62	0	69	*
56	0	63	0	70	*

* Non-retired participants assumed to retire 1 yr from valuation date,
if beyond the plan's normal retirement age.

Discount on deposits to valuation date Effective Rate 6.40%
Discount factor includes effect of 5% late quarterly deposits, if applicable.
 Deposits Discount factor Val @ Valn
 \$52,000 0.9501154 \$49,406

BOGE N.A. SALARIED PENSION PLAN**& Hourly Service to April 1996**

Summary of Actuarial Assumptions and Method
Plan Year Ending December 31, 2009

	<u>For PPA Funding</u>	<u>For Actuarial Equivalence</u>
Interest Rates	Segment 1 5.17%	Pre-Retirement 6.00%
	Segment 2 6.28%	Post-Retirement 6.00%
	Segment 3 6.62%	
Pre-Retirement		
Turnover	None	None
Mortality	Male-modified RP2000 combined healthy male projected 24 & 16 yrs Female-modified RP2000 combined healthy female projected 24 & 16 yrs	GAR 94 Projectd to 2002 scale AA 50%M/50%F
Assumed Ret Age	Normal retirement age	Normal retirement age
Post-Retirement		
Mortality	Male-modified RP2000 combined healthy male projected 24 & 16 yrs Female-modified RP2000 combined healthy female projected 24 & 16 yrs	GAR 94 Projectd to 2002 scale AA 50%M/50%F
Assumed Benefit Form For Funding		Normal Form
Calculated Effective Interest Rate		6.40%

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.