# 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
MARTIN EQUIPMENT 401(K) AND PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 12/01/1994

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
MARTIN EQUIPMENT OF ILLINOIS, INC.

400 WEST MARTIN DRIVE
GOODFIELD, IL 61742

400 WEST MARTIN DRIVE
GOODFIELD, IL 61742

**2b** Employer Identification Number (EIN)
37-1090568

**2c** Sponsor's telephone number
309-965-2502

**2d** Business code (see instructions)
423800

**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. | 09/08/2010 | ANTHONY GURDIAN |
| | **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")
MARTIN EQUIPMENT OF ILLINOIS, INC.

400 WEST MARTIN DRIVE
GOODFIELD, IL 61742

**3b** Administrator's EIN
37-1090568

**3c** Administrator's telephone number
309-965-2502

**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** | 93 |
| **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** | 99 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 4 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 103 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 2 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 105 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 99 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 1 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

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

**9a** Plan funding arrangement (check all that apply)

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

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2009**<br>**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
MARTIN EQUIPMENT 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MARTIN EQUIPMENT OF ILLINOIS, INC.

**D** Employer Identification Number (EIN)
37-1090568

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FID.INV.INST.OPS.CO.

04-2647786

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 64 37 65 60 | RECORDKEEPER | 1300 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

LPL FINANCIAL CORPORATION

95-2834236

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| ALL/BERN INTL VAL A - ALLIANCEBERNS<br><br>13-3211780 | 0.25% |

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

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| COLUMBIA MDCAP VAL A - COLUMBIA MAN<br><br>04-2838628 | 0.25% |

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| GS GROWTH STRAT A - GOLDMAN, SACHS<br><br>13-5108880 | 0.25% |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| HEARTLAND VALUE INV - ALPS FUND SER<br><br>20-3247785 | 0.25% |

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

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

## Part I Service Provider Information (continued)

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

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OPPHMR SMMIDCP VAL A - OPPENHEIMERF<br><br>13-2527171 | 0.25% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| LPL FINANCIAL CORPORATION | 61 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| COLUMBIA MDCAP VAL A - COLUMBIA MAN<br><br>04-3156901 | $0-<$3M=1.00% $3M-<$50M=0.50% $50M+=0.25% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| LPL FINANCIAL CORPORATION | 61 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OPPHMR SMMIDCP VAL A - OPPENHEIMERF<br><br>13-2953455 | $5M+=0.25% |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN; |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN; |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**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
MARTIN EQUIPMENT 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
MARTIN EQUIPMENT OF ILLINOIS, INC.

**D** Employer Identification Number (EIN)
37-1090568

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

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

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 04-3022712-026 | C | 503680 |

**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
MARTIN EQUIPMENT 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MARTIN EQUIPMENT OF ILLINOIS, INC.

**D** Employer Identification Number (EIN)
37-1090568

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 420531 | 93772 |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 98152 | 104181 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 451570 | 503680 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 3621610 | 5348370 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4591863 | 6050003 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4591863 | 6050003 |

## 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) | 133307 | |
| | **(B)** Participants | 2a(1)(B) | 515675 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 155 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 649137 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 658 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 8065 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 8723 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 121371 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 121371 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| 2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 19957 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 1089643 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1888831 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 427131 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 427131 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 2260 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 1300 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 1300 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 430691 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 1458140 |
| 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: BKD LLP (2) EIN: 44-0160260

**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 | | 600000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**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
MARTIN EQUIPMENT 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MARTIN EQUIPMENT OF ILLINOIS, INC.

**D** Employer Identification Number (EIN)
37-1090568

## Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Martin Equipment 401(k) and Profit Sharing Plan

EIN 37-1090568 PN 001

Accountants' Report and Financial Statements

December 31, 2009 and 2008

BKD LLP

CPAs & Advisors

# Martin Equipment 401(k) and Profit Sharing Plan

**December 31, 2009 and 2008**

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BKD LLP
CPAs & Advisors

225 N. Water Street, Suite 400
P.O. Box 1580
Decatur, IL 62525-1580
217.429.2411 Fax 217.429.6109 www.bkd.com

# Independent Accountants' Report

Plan Administrator
Martin Equipment 401(k) and Profit Sharing Plan
Goodfield, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of Martin Equipment 401(k) and Profit Sharing Plan, as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended and the accompanying supplemental schedule of assets (held at end of year). These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BKD, LLP

July 19, 2010

Federal Employer Identification Number: 44-0160260

experience BKD

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

# Martin Equipment 401(k) and Profit Sharing Plan

## Statements of Net Assets Available for Benefits

## December 31, 2009 and 2008

| | 2009 | 2008 |
|---|---|---|
| **Investments, at Fair Value** | $ 6,052,338 | $ 4,591,863 |
| **Receivables** | | |
| Employer's contribution | 3,715 | 9,675 |
| Participants' contributions | 14,786 | 31,244 |
| | 18,501 | 40,919 |
| **Net Assets Available for Benefits, At Fair Value** | 6,070,839 | 4,632,782 |
| Adjustment from fair value to contract value for interest in common collective trust fund relating to fully benefit-responsive investment contracts | 659 | 12,384 |
| **Net Assets Available for Benefits** | $ 6,071,498 | $ 4,645,166 |

*See Notes to Financial Statements*

# Martin Equipment 401(k) and Profit Sharing Plan

## Statements of Changes in Net Assets Available for Benefits

## Years Ended December 31, 2009 and 2008

| | 2009 | 2008 |
|---|---|---|
| **Investment Income (Loss)** | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,089,643 | $ (2,397,866) |
| Interest | 138,401 | 277,280 |
| | 1,228,044 | (2,120,586) |
| **Contributions** | | |
| Participants | 499,372 | 493,378 |
| Employer | 127,347 | 113,074 |
| Rollovers | - | 95,293 |
| | 626,719 | 701,745 |
| Total additions, net | 1,854,763 | (1,418,841) |
| **Deductions** | | |
| Benefits paid to participants | 427,131 | 448,604 |
| Administrative expenses | 1,300 | 525 |
| Total deductions | 428,431 | 449,129 |
| **Net Increase (Decrease)** | 1,426,332 | (1,867,970) |
| **Net Assets Available for Benefits, Beginning of Year** | 4,645,166 | 6,513,136 |
| **Net Assets Available for Benefits, End of Year** | $ 6,071,498 | $ 4,645,166 |

*See Notes to Financial Statements*

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

## Note 1: Description of the Plan

The following description of Martin Equipment 401(k) and Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan document and *Summary Plan Description* for a more complete description of the Plan's provisions, which is available from the plan administrator.

### *General*

The Plan is a defined contribution plan covering all full-time employees of Martin Equipment of Illinois, Inc. (Company) who have at least three months of service and are age twenty and one half (20 ½) or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Fidelity Management Trust Company serves as the Plan trustee.

### *Contributions*

The Plan permits eligible employees through a salary reduction deferral election to have the Company make annual contributions of up to 100% of eligible compensation. Contributions are subject to certain limitations. The Company may make a discretionary matching contribution of employees' salary reduction deferral amounts as determined by the Company's Board of Directors. Company profit sharing contributions are discretionary as determined by the Company's Board of Directors.

### *Participant Investment Account Options*

Participants direct the investment of their contributions as well as the Company's contributions into various investment options offered by the plan. The Plan currently offers twenty-eight investment options for participants.

### *Participant Accounts*

Each participant's account is credited with the participant's contribution, the Company's contribution and plan earnings and is charged with an allocation of administrative expenses. 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 the participant's vested account.

### *Vesting*

Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is fully vested after 6 years of continuous service. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce Company contributions.

### *Payment of Benefits*

Upon termination of service, an employee may elect to receive either a lump-sum amount equal to the value of his account or installment payments. At December 31, 2009 and 2008, plan assets include $37,982 and $48,958, respectively, allocated to accounts of terminated or retired participants who have elected to withdraw from the Plan but have not yet been paid.

### *Participant Loans*

The Plan document includes provisions authorizing loans from the Plan to active eligible participants. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50 percent of their voluntary savings and vested portion of Company contributions, whichever is less. The loans are secured by the balance in the participant's account and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholding unless the participant is paying the loan in full. The loans bear interest at rates that range from 6.00% to 8.25% which are commensurate with local prevailing rates at loan inception as determined by the plan administrator.

### *Plan Termination*

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

## Note 2: Summary of Significant Accounting Policies

### *Basis of Accounting*

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

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

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

### *Use of Estimates*

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

### *Valuation of Investments and Income Recognition*

Quoted market prices, if available, are used to value investments. Mutual funds and the money market funds are valued at the net asset value (NAV) of shares held by the plan at year end. The Plan's interest in the common/collective trust is valued based on information reported by the investment advisor using the financial statements of the common/collective trust at year-end. Participant loans are valued at amortized cost, which approximates fair value.

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

### *Plan Tax Status*

The Plan operates under a standardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Fidelity Management Trust Company. This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and that the related trust was tax exempt as of the financial statement date. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. The Plan is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2006.

### *Payment of Benefits*

Benefit payments to participants are recorded upon distribution.

### *Forfeited Accounts*

At December 31, 2009 and 2008, forfeited nonvested accounts totaled $159 and $113, respectively. These accounts will be used to reduce future employer contributions/reallocated to participants in the same manner as employer contributions. Also, in 2009, employer contributions were reduced by $272 from forfeited nonvested accounts.

### *Administrative Expenses*

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

## Note 3: Investments

The Plan's investments are held by an investment management administered trust fund. The following table presents the Plan's investments. Investments that represented 5% or more of the Plan's net assets available for benefits in either year are separately identified (*):

| | 2009 | 2008 |
|---|---|---|
| **Investments at Fair Value** | | |
| Mutual funds | | |
| *FA Freedom 2010 | $ 360,704 | $ 268,312 |
| *FA Freedom 2020 | 801,306 | 600,787 |
| *FA Freedom 2030 | 915,916 | 612,140 |
| *FA Freedom 2015 | 544,187 | 392,306 |
| *FA Freedom 2025 | 721,713 | 446,654 |
| *FA Freedom 2035 | 431,978 | 273,405 |
| *FA Treasury | - | 264,972 |
| Others | 1,666,338 | 1,183,565 |
| Common/collective trust fund | | |
| *FA Stable Value | 503,680 | 451,570 |
| | 5,945,822 | 4,493,711 |
| **Investment at Cost which Approximates Fair Value** | | |
| Participant Loans | 106,516 | 98,152 |
| | $ 6,052,338 | $ 4,591,863 |

During the years ended 2009 and 2008, the Plan's investments in mutual funds (including gains and losses on investments bought, sold, and held during the year) appreciated (depreciated) in value by $1,089,643 and $(2,397,866), respectively.

Interest realized on the Plan's investments for the years ended 2009 and 2008 were $138,401 and $277,280, respectively.

## Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as 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. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

### *Investments*

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. For these investments, the inputs used by the pricing service to determine fair value my include, one, or a combination of; observable inputs such as benchmark yields, reported trades, broker/dealer quotes, benchmark securities, bids, offers and reference data market research publications and are classified within Level 2 of the valuation hierarchy. Level 2 securities include the common/collective trust fund. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy and include participant loans.

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the FAS 157 fair value hierarchy in which the fair value measurements fall at December 31, 2009 and 2008:

| | | 2009 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 5,348,370 | $ 5,348,370 | $ - | $ - |
| Money Market Funds | 93,772 | 93,772 | - | - |
| Common Collective Trust Fund | 503,680 | - | 503,680 | - |
| Participant Loans | 106,516 | - | - | 106,516 |
| | $ 6,052,338 | $ 5,442,142 | $ 503,680 | $ 106,516 |

| | | 2008 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 3,621,610 | $ 3,621,610 | $ - | $ - |
| Money Market Funds | 420,531 | 420,531 | - | - |
| Common Collective Trust Fund | 451,570 | - | 451,570 | - |
| Participant Loans | 98,152 | - | - | 98,152 |
| | $ 4,591,863 | $ 4,042,141 | $ 451,570 | $ 98,152 |

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets using significant unobservable (Level 3) inputs:

| | Participant Loans | |
|---|---|---|
| | 2009 | 2008 |
| Balance, January 1 | $ 98,152 | $ 120,378 |
| Purchases, issuances and settlements, net | 8,364 | (22,226) |
| Balance, December 31 | $ 106,516 | $ 98,152 |

### Note 5: Summary of Financial Data Certified by Plan Trustee or Custodian

The following is a summary of the plan financial information certified by the Plan's trustee or custodian in accordance with Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA:

| | 2009 | 2008 |
|---|---|---|
| Statement of Net Assets Available for Benefits | | |
| Assets | | |
| Investments | $ 6,052,997 | $ 4,604,247 |
| Statement of Changes in Net Assets Available for Benefits | | |
| Additions | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,089,643 | $ (2,397,866) |
| Interest | 130,261 | 268,736 |
| Participants' contributions | 515,830 | 588,868 |
| Employer contributions | 133,307 | 111,276 |
| Interest received on participant loans | 8,140 | 8,544 |
| Total additions, net | 1,877,181 | (1,420,442) |
| Deductions | | |
| Benefits paid directly to participants | 427,131 | 448,604 |
| Administrative expenses | 1,300 | 525 |
| Total deductions | 428,431 | 449,129 |
| Net Increase | 1,448,750 | (1,869,571) |
| Net Assets Available for Benefits, Beginning of Year | 4,604,247 | 6,473,818 |
| Net Assets Available for Benefits, End of Year | $ 6,052,997 | $ 4,604,247 |

The difference between certain information certified by the trustee and that which is included in the accompanying financial statements is primarily attributable to adjustments made by the plan administrator to conform the Plan's financial statements to the accrual method of accounting, which include recording of contributions receivable.

## Note 6: Party-in-interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, a person who owns 50 percent or more of such an employer or relatives of such persons.

The Plan invests in certain funds of the Plan trustee. The Plan paid $1,300 and $525 of recordkeeping fees to Fidelity Management Trust Company during 2009 and 2008, respectively. The Company provides certain administrative and accounting services at no cost to the Plan.

## Note 7: Reconciliation of Financial Statements to Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan (Form 5500) filed with the Internal Revenue Service and the accompanying financial statements include reporting of contributions receivable and reporting common collective trust funds in Form 5500 at contract value and in the accompanying statement of net assets available for benefits at fair value.

## Note 8: Current Economic Conditions

The current protracted economic decline continues to present employee benefit plans with unprecedented circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

## Note 9: Subsequent Events

Subsequent events have been evaluated through July 19, 2010, which is the date the financial statements were available to be issued.

# Supplemental Schedule

# Martin Equipment 401(k) and Profit Sharing Plan

## Employer Identification Number: 37-1090568 Plan Number: 001

## Schedule H, line 4i — Schedule of Assets

## (Held at End of Year)

## December 31, 2009

| Identity of Issuer | Description of Investments | Current Value |
|---|---|---|
| **Mutual Funds** | | |
| FA LEV CO Stock | 5,330.060 shares | $ 147,803 |
| FA Strategic Income | 18,978.685 shares | 230,211 |
| FA Small Cap | 746.306 shares | 16,471 |
| FA Dynamic Capital Appreciation | 683.423 shares | 10,860 |
| FA Divers Internations | 442.383 shares | 6,556 |
| FA Freedom 2010 | 34,254.907 shares | 360,704 |
| FA Freedom 2020 | 74,194.983 shares | 801,306 |
| FA Freedom 2030 | 84,572.102 shares | 915,916 |
| FA Freedom 2040 | 18,873.328 shares | 205,719 |
| FA Freedom Income | 14,925.356 shares | 151,343 |
| FA Emerging Markets | 4,595.513 shares | 96,644 |
| FA Freedom 2005 | 994.657 shares | 10,205 |
| FA Freedom 2015 | 52,025.539 shares | 544,187 |
| FA Freedom 2025 | 69,730.736 shares | 721,713 |
| FA Freedom 2035 | 42,309.319 shares | 431,978 |
| FA Mid-Cap II | 2,538.291 shares | 35,968 |
| FA Freedom 2045 | 4,849.115 shares | 40,927 |
| FA Freedom 2050 | 12,707.057 shares | 105,341 |
| GS Growth Strategy | 2,435.299 shares | 24,036 |
| Heartland Value | 2,168.144 shares | 78,443 |
| JP Morgan Equity Index | 125.119 shares | 3,168 |
| Oppenheimer Small Mid-Cap Value | 3,430.257 shares | 91,176 |
| Allianz/Bernstein International Value | 14,540.419 shares | 198,477 |
| Allianz NFJ Dividend Value | 10,665.838 shares | 110,285 |
| Columbia Mid-Cap Value | 806.965 shares | 8,933 |
| | | 5,348,370 |
| **Money Market Funds** | | |
| FA Prime | 89,851.600 shares | 89,852 |
| FA Treasury | 3,919.940 shares | 3,920 |
| | | 93,772 |
| **Common Collective Trust Fund** | | |
| FA Stable Value | 504,338.730 shares | 503,680 |
| **Participant Loans** | 6.00% -8.25% interest | 106,516 |
| | | $ 6,052,338 |

*Party-in-interest to the Plan.

# Martin Equipment 401(k) and Profit Sharing Plan

EIN 37-1090568 PN 001

Accountants' Report and Financial Statements

December 31, 2009 and 2008

BKD LLP

CPAs & Advisors

# Martin Equipment 401(k) and Profit Sharing Plan

**December 31, 2009 and 2008**

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Schedule H, line 4i — Schedule of Assets (Held at End of Year) ..... 13

BKD LLP
CPAs & Advisors

225 N. Water Street, Suite 400
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Decatur, IL 62525-1580
217.429.2411 Fax 217.429.6109 www.bkd.com

# Independent Accountants' Report

Plan Administrator
Martin Equipment 401(k) and Profit Sharing Plan
Goodfield, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of Martin Equipment 401(k) and Profit Sharing Plan, as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended and the accompanying supplemental schedule of assets (held at end of year). These financial statements and schedule are the responsibility of the Plan's management.

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BKD, LLP

July 19, 2010

Federal Employer Identification Number: 44-0160260

experience BKD

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

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# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

### *Use of Estimates*

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

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

### *Plan Tax Status*

The Plan operates under a standardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Fidelity Management Trust Company. This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and that the related trust was tax exempt as of the financial statement date. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. The Plan is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2006.

### *Payment of Benefits*

Benefit payments to participants are recorded upon distribution.

### *Forfeited Accounts*

At December 31, 2009 and 2008, forfeited nonvested accounts totaled $159 and $113, respectively. These accounts will be used to reduce future employer contributions/reallocated to participants in the same manner as employer contributions. Also, in 2009, employer contributions were reduced by $272 from forfeited nonvested accounts.

### *Administrative Expenses*

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

## Note 3: Investments

The Plan's investments are held by an investment management administered trust fund. The following table presents the Plan's investments. Investments that represented 5% or more of the Plan's net assets available for benefits in either year are separately identified (*):

| | 2009 | 2008 |
|---|---|---|
| **Investments at Fair Value** | | |
| Mutual funds | | |
| *FA Freedom 2010 | $ 360,704 | $ 268,312 |
| *FA Freedom 2020 | 801,306 | 600,787 |
| *FA Freedom 2030 | 915,916 | 612,140 |
| *FA Freedom 2015 | 544,187 | 392,306 |
| *FA Freedom 2025 | 721,713 | 446,654 |
| *FA Freedom 2035 | 431,978 | 273,405 |
| *FA Treasury | - | 264,972 |
| Others | 1,666,338 | 1,183,565 |
| Common/collective trust fund | | |
| *FA Stable Value | 503,680 | 451,570 |
| | 5,945,822 | 4,493,711 |
| **Investment at Cost which Approximates Fair Value** | | |
| Participant Loans | 106,516 | 98,152 |
| | $ 6,052,338 | $ 4,591,863 |

During the years ended 2009 and 2008, the Plan's investments in mutual funds (including gains and losses on investments bought, sold, and held during the year) appreciated (depreciated) in value by $1,089,643 and $(2,397,866), respectively.

Interest realized on the Plan's investments for the years ended 2009 and 2008 were $138,401 and $277,280, respectively.

## Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as 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. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

### *Investments*

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. For these investments, the inputs used by the pricing service to determine fair value my include, one, or a combination of; observable inputs such as benchmark yields, reported trades, broker/dealer quotes, benchmark securities, bids, offers and reference data market research publications and are classified within Level 2 of the valuation hierarchy. Level 2 securities include the common/collective trust fund. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy and include participant loans.

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the FAS 157 fair value hierarchy in which the fair value measurements fall at December 31, 2009 and 2008:

| | | 2009 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 5,348,370 | $ 5,348,370 | $ - | $ - |
| Money Market Funds | 93,772 | 93,772 | - | - |
| Common Collective Trust Fund | 503,680 | - | 503,680 | - |
| Participant Loans | 106,516 | - | - | 106,516 |
| | $ 6,052,338 | $ 5,442,142 | $ 503,680 | $ 106,516 |

| | | 2008 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 3,621,610 | $ 3,621,610 | $ - | $ - |
| Money Market Funds | 420,531 | 420,531 | - | - |
| Common Collective Trust Fund | 451,570 | - | 451,570 | - |
| Participant Loans | 98,152 | - | - | 98,152 |
| | $ 4,591,863 | $ 4,042,141 | $ 451,570 | $ 98,152 |

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets using significant unobservable (Level 3) inputs:

| | Participant Loans | |
|---|---|---|
| | 2009 | 2008 |
| Balance, January 1 | $ 98,152 | $ 120,378 |
| Purchases, issuances and settlements, net | 8,364 | (22,226) |
| Balance, December 31 | $ 106,516 | $ 98,152 |

### Note 5: Summary of Financial Data Certified by Plan Trustee or Custodian

The following is a summary of the plan financial information certified by the Plan's trustee or custodian in accordance with Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA:

| | 2009 | 2008 |
|---|---|---|
| Statement of Net Assets Available for Benefits | | |
| Assets | | |
| Investments | $ 6,052,997 | $ 4,604,247 |
| Statement of Changes in Net Assets Available for Benefits | | |
| Additions | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,089,643 | $ (2,397,866) |
| Interest | 130,261 | 268,736 |
| Participants' contributions | 515,830 | 588,868 |
| Employer contributions | 133,307 | 111,276 |
| Interest received on participant loans | 8,140 | 8,544 |
| Total additions, net | 1,877,181 | (1,420,442) |
| Deductions | | |
| Benefits paid directly to participants | 427,131 | 448,604 |
| Administrative expenses | 1,300 | 525 |
| Total deductions | 428,431 | 449,129 |
| Net Increase | 1,448,750 | (1,869,571) |
| Net Assets Available for Benefits, Beginning of Year | 4,604,247 | 6,473,818 |
| Net Assets Available for Benefits, End of Year | $ 6,052,997 | $ 4,604,247 |

The difference between certain information certified by the trustee and that which is included in the accompanying financial statements is primarily attributable to adjustments made by the plan administrator to conform the Plan's financial statements to the accrual method of accounting, which include recording of contributions receivable.

## Note 6: Party-in-interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, a person who owns 50 percent or more of such an employer or relatives of such persons.

The Plan invests in certain funds of the Plan trustee. The Plan paid $1,300 and $525 of recordkeeping fees to Fidelity Management Trust Company during 2009 and 2008, respectively. The Company provides certain administrative and accounting services at no cost to the Plan.

## Note 7: Reconciliation of Financial Statements to Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan (Form 5500) filed with the Internal Revenue Service and the accompanying financial statements include reporting of contributions receivable and reporting common collective trust funds in Form 5500 at contract value and in the accompanying statement of net assets available for benefits at fair value.

## Note 8: Current Economic Conditions

The current protracted economic decline continues to present employee benefit plans with unprecedented circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

## Note 9: Subsequent Events

Subsequent events have been evaluated through July 19, 2010, which is the date the financial statements were available to be issued.

# Supplemental Schedule

# Martin Equipment 401(k) and Profit Sharing Plan

## Employer Identification Number: 37-1090568 Plan Number: 001

## Schedule H, line 4i — Schedule of Assets

## (Held at End of Year)

## December 31, 2009

| Identity of Issuer | Description of Investments | Current Value |
|---|---|---|
| **Mutual Funds** | | |
| FA LEV CO Stock | 5,330.060 shares | $ 147,803 |
| FA Strategic Income | 18,978.685 shares | 230,211 |
| FA Small Cap | 746.306 shares | 16,471 |
| FA Dynamic Capital Appreciation | 683.423 shares | 10,860 |
| FA Divers Internations | 442.383 shares | 6,556 |
| FA Freedom 2010 | 34,254.907 shares | 360,704 |
| FA Freedom 2020 | 74,194.983 shares | 801,306 |
| FA Freedom 2030 | 84,572.102 shares | 915,916 |
| FA Freedom 2040 | 18,873.328 shares | 205,719 |
| FA Freedom Income | 14,925.356 shares | 151,343 |
| FA Emerging Markets | 4,595.513 shares | 96,644 |
| FA Freedom 2005 | 994.657 shares | 10,205 |
| FA Freedom 2015 | 52,025.539 shares | 544,187 |
| FA Freedom 2025 | 69,730.736 shares | 721,713 |
| FA Freedom 2035 | 42,309.319 shares | 431,978 |
| FA Mid-Cap II | 2,538.291 shares | 35,968 |
| FA Freedom 2045 | 4,849.115 shares | 40,927 |
| FA Freedom 2050 | 12,707.057 shares | 105,341 |
| GS Growth Strategy | 2,435.299 shares | 24,036 |
| Heartland Value | 2,168.144 shares | 78,443 |
| JP Morgan Equity Index | 125.119 shares | 3,168 |
| Oppenheimer Small Mid-Cap Value | 3,430.257 shares | 91,176 |
| Allianz/Bernstein International Value | 14,540.419 shares | 198,477 |
| Allianz NFJ Dividend Value | 10,665.838 shares | 110,285 |
| Columbia Mid-Cap Value | 806.965 shares | 8,933 |
| | | 5,348,370 |
| **Money Market Funds** | | |
| FA Prime | 89,851.600 shares | 89,852 |
| FA Treasury | 3,919.940 shares | 3,920 |
| | | 93,772 |
| **Common Collective Trust Fund** | | |
| FA Stable Value | 504,338.730 shares | 503,680 |
| **Participant Loans** | 6.00% -8.25% interest | 106,516 |
| | | $ 6,052,338 |

*Party-in-interest to the Plan.

Form **5558**
(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

# Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 3.

OMB No. 1545-0212

**File With IRS Only**

## Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)
Martin Equipment of Illinois, Inc.
Number, street, and room or suite no. (If a P.O. box, see instructions)
400 West Martin Drive
City or town, state, and ZIP code
Goodfield, IL 61742

B Filer's identifying number (see instructions).
☒ Employer identification number (EIN).
37 : 1090568
☐ Social security number (SSN)

| C | Plan name | Plan number | Plan year ending— MM | DD | YYYY |
|---|---|---|---|---|---|
| 1 | Martin Equipment 401(k) and Profit Sharing Plan | 0 0 1 | 12 | 31 | 2009 |
| 2 | | | | | |
| 3 | | | | | |

## Part II Extension of Time to File Form 5500 or Form 5500-EZ *(see instructions)*

1 I request an extension of time until 10 / 15 / 2010 to file Form 5500 or Form 5500-EZ.

The application is **automatically approved** to the date shown on line 1 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and **(b)** the date on line 1 is no more than 2½ months after the normal due date.

**You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.**

**Note.** A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

## Part III Extension of Time to File Form 5330 *(see instructions)*

2 I request an extension of time until ____ / ____ / ____ to file Form 5330.
You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax . . . . . ► a

b Enter the payment amount attached . . . . . ► b

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ► c

3 **State in detail why you need the extension**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

**Signature** ► **Date** ►

# Martin Equipment 401(k) and Profit Sharing Plan

EIN 37-1090568 PN 001

Accountants' Report and Financial Statements

December 31, 2009 and 2008

BKD LLP

CPAs & Advisors

# Martin Equipment 401(k) and Profit Sharing Plan

**December 31, 2009 and 2008**

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Statements of Changes in Net Assets Available for Benefits ..... 3

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**Supplemental Schedule**

Schedule H, line 4i — Schedule of Assets (Held at End of Year) ..... 13

BKD LLP
CPAs & Advisors

225 N. Water Street, Suite 400
P.O. Box 1580
Decatur, IL 62525-1580
217.429.2411 Fax 217.429.6109 www.bkd.com

# Independent Accountants' Report

Plan Administrator
Martin Equipment 401(k) and Profit Sharing Plan
Goodfield, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of Martin Equipment 401(k) and Profit Sharing Plan, as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended and the accompanying supplemental schedule of assets (held at end of year). These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BKD, LLP

July 19, 2010

Federal Employer Identification Number: 44-0160260

experience BKD

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

# Martin Equipment 401(k) and Profit Sharing Plan

## Statements of Net Assets Available for Benefits

## December 31, 2009 and 2008

| | 2009 | 2008 |
|---|---|---|
| **Investments, at Fair Value** | $ 6,052,338 | $ 4,591,863 |
| **Receivables** | | |
| Employer's contribution | 3,715 | 9,675 |
| Participants' contributions | 14,786 | 31,244 |
| | 18,501 | 40,919 |
| **Net Assets Available for Benefits, At Fair Value** | 6,070,839 | 4,632,782 |
| Adjustment from fair value to contract value for interest in common collective trust fund relating to fully benefit-responsive investment contracts | 659 | 12,384 |
| **Net Assets Available for Benefits** | $ 6,071,498 | $ 4,645,166 |

*See Notes to Financial Statements*

# Martin Equipment 401(k) and Profit Sharing Plan

## Statements of Changes in Net Assets Available for Benefits

## Years Ended December 31, 2009 and 2008

| | 2009 | 2008 |
|---|---|---|
| **Investment Income (Loss)** | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,089,643 | $ (2,397,866) |
| Interest | 138,401 | 277,280 |
| | 1,228,044 | (2,120,586) |
| **Contributions** | | |
| Participants | 499,372 | 493,378 |
| Employer | 127,347 | 113,074 |
| Rollovers | - | 95,293 |
| | 626,719 | 701,745 |
| Total additions, net | 1,854,763 | (1,418,841) |
| **Deductions** | | |
| Benefits paid to participants | 427,131 | 448,604 |
| Administrative expenses | 1,300 | 525 |
| Total deductions | 428,431 | 449,129 |
| **Net Increase (Decrease)** | 1,426,332 | (1,867,970) |
| **Net Assets Available for Benefits, Beginning of Year** | 4,645,166 | 6,513,136 |
| **Net Assets Available for Benefits, End of Year** | $ 6,071,498 | $ 4,645,166 |

*See Notes to Financial Statements*

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

## Note 1: Description of the Plan

The following description of Martin Equipment 401(k) and Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan document and *Summary Plan Description* for a more complete description of the Plan's provisions, which is available from the plan administrator.

### *General*

The Plan is a defined contribution plan covering all full-time employees of Martin Equipment of Illinois, Inc. (Company) who have at least three months of service and are age twenty and one half (20 ½) or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Fidelity Management Trust Company serves as the Plan trustee.

### *Contributions*

The Plan permits eligible employees through a salary reduction deferral election to have the Company make annual contributions of up to 100% of eligible compensation. Contributions are subject to certain limitations. The Company may make a discretionary matching contribution of employees' salary reduction deferral amounts as determined by the Company's Board of Directors. Company profit sharing contributions are discretionary as determined by the Company's Board of Directors.

### *Participant Investment Account Options*

Participants direct the investment of their contributions as well as the Company's contributions into various investment options offered by the plan. The Plan currently offers twenty-eight investment options for participants.

### *Participant Accounts*

Each participant's account is credited with the participant's contribution, the Company's contribution and plan earnings and is charged with an allocation of administrative expenses. 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 the participant's vested account.

### *Vesting*

Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is fully vested after 6 years of continuous service. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce Company contributions.

### *Payment of Benefits*

Upon termination of service, an employee may elect to receive either a lump-sum amount equal to the value of his account or installment payments. At December 31, 2009 and 2008, plan assets include $37,982 and $48,958, respectively, allocated to accounts of terminated or retired participants who have elected to withdraw from the Plan but have not yet been paid.

### *Participant Loans*

The Plan document includes provisions authorizing loans from the Plan to active eligible participants. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50 percent of their voluntary savings and vested portion of Company contributions, whichever is less. The loans are secured by the balance in the participant's account and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholding unless the participant is paying the loan in full. The loans bear interest at rates that range from 6.00% to 8.25% which are commensurate with local prevailing rates at loan inception as determined by the plan administrator.

### *Plan Termination*

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

## Note 2: Summary of Significant Accounting Policies

### *Basis of Accounting*

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

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

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

### *Use of Estimates*

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

### *Valuation of Investments and Income Recognition*

Quoted market prices, if available, are used to value investments. Mutual funds and the money market funds are valued at the net asset value (NAV) of shares held by the plan at year end. The Plan's interest in the common/collective trust is valued based on information reported by the investment advisor using the financial statements of the common/collective trust at year-end. Participant loans are valued at amortized cost, which approximates fair value.

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

### *Plan Tax Status*

The Plan operates under a standardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Fidelity Management Trust Company. This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and that the related trust was tax exempt as of the financial statement date. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. The Plan is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2006.

### *Payment of Benefits*

Benefit payments to participants are recorded upon distribution.

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At December 31, 2009 and 2008, forfeited nonvested accounts totaled $159 and $113, respectively. These accounts will be used to reduce future employer contributions/reallocated to participants in the same manner as employer contributions. Also, in 2009, employer contributions were reduced by $272 from forfeited nonvested accounts.

### *Administrative Expenses*

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

## Note 3: Investments

The Plan's investments are held by an investment management administered trust fund. The following table presents the Plan's investments. Investments that represented 5% or more of the Plan's net assets available for benefits in either year are separately identified (*):

| | 2009 | 2008 |
|---|---|---|
| **Investments at Fair Value** | | |
| Mutual funds | | |
| *FA Freedom 2010 | $ 360,704 | $ 268,312 |
| *FA Freedom 2020 | 801,306 | 600,787 |
| *FA Freedom 2030 | 915,916 | 612,140 |
| *FA Freedom 2015 | 544,187 | 392,306 |
| *FA Freedom 2025 | 721,713 | 446,654 |
| *FA Freedom 2035 | 431,978 | 273,405 |
| *FA Treasury | - | 264,972 |
| Others | 1,666,338 | 1,183,565 |
| Common/collective trust fund | | |
| *FA Stable Value | 503,680 | 451,570 |
| | 5,945,822 | 4,493,711 |
| **Investment at Cost which Approximates Fair Value** | | |
| Participant Loans | 106,516 | 98,152 |
| | $ 6,052,338 | $ 4,591,863 |

During the years ended 2009 and 2008, the Plan's investments in mutual funds (including gains and losses on investments bought, sold, and held during the year) appreciated (depreciated) in value by $1,089,643 and $(2,397,866), respectively.

Interest realized on the Plan's investments for the years ended 2009 and 2008 were $138,401 and $277,280, respectively.

## Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as 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. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

### *Investments*

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. For these investments, the inputs used by the pricing service to determine fair value my include, one, or a combination of; observable inputs such as benchmark yields, reported trades, broker/dealer quotes, benchmark securities, bids, offers and reference data market research publications and are classified within Level 2 of the valuation hierarchy. Level 2 securities include the common/collective trust fund. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy and include participant loans.

# Martin Equipment 401(k) and Profit Sharing Plan

## Notes to Financial Statements

## December 31, 2009 and 2008

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the FAS 157 fair value hierarchy in which the fair value measurements fall at December 31, 2009 and 2008:

| | | 2009 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 5,348,370 | $ 5,348,370 | $ - | $ - |
| Money Market Funds | 93,772 | 93,772 | - | - |
| Common Collective Trust Fund | 503,680 | - | 503,680 | - |
| Participant Loans | 106,516 | - | - | 106,516 |
| | $ 6,052,338 | $ 5,442,142 | $ 503,680 | $ 106,516 |

| | | 2008 Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Mutual Funds | $ 3,621,610 | $ 3,621,610 | $ - | $ - |
| Money Market Funds | 420,531 | 420,531 | - | - |
| Common Collective Trust Fund | 451,570 | - | 451,570 | - |
| Participant Loans | 98,152 | - | - | 98,152 |
| | $ 4,591,863 | $ 4,042,141 | $ 451,570 | $ 98,152 |

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets using significant unobservable (Level 3) inputs:

| | Participant Loans | |
|---|---|---|
| | 2009 | 2008 |
| Balance, January 1 | $ 98,152 | $ 120,378 |
| Purchases, issuances and settlements, net | 8,364 | (22,226) |
| Balance, December 31 | $ 106,516 | $ 98,152 |

### Note 5: Summary of Financial Data Certified by Plan Trustee or Custodian

The following is a summary of the plan financial information certified by the Plan's trustee or custodian in accordance with Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA:

| | 2009 | 2008 |
|---|---|---|
| Statement of Net Assets Available for Benefits | | |
| Assets | | |
| Investments | $ 6,052,997 | $ 4,604,247 |
| Statement of Changes in Net Assets Available for Benefits | | |
| Additions | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,089,643 | $ (2,397,866) |
| Interest | 130,261 | 268,736 |
| Participants' contributions | 515,830 | 588,868 |
| Employer contributions | 133,307 | 111,276 |
| Interest received on participant loans | 8,140 | 8,544 |
| Total additions, net | 1,877,181 | (1,420,442) |
| Deductions | | |
| Benefits paid directly to participants | 427,131 | 448,604 |
| Administrative expenses | 1,300 | 525 |
| Total deductions | 428,431 | 449,129 |
| Net Increase | 1,448,750 | (1,869,571) |
| Net Assets Available for Benefits, Beginning of Year | 4,604,247 | 6,473,818 |
| Net Assets Available for Benefits, End of Year | $ 6,052,997 | $ 4,604,247 |

The difference between certain information certified by the trustee and that which is included in the accompanying financial statements is primarily attributable to adjustments made by the plan administrator to conform the Plan's financial statements to the accrual method of accounting, which include recording of contributions receivable.

## Note 6: Party-in-interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, a person who owns 50 percent or more of such an employer or relatives of such persons.

The Plan invests in certain funds of the Plan trustee. The Plan paid $1,300 and $525 of recordkeeping fees to Fidelity Management Trust Company during 2009 and 2008, respectively. The Company provides certain administrative and accounting services at no cost to the Plan.

## Note 7: Reconciliation of Financial Statements to Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan (Form 5500) filed with the Internal Revenue Service and the accompanying financial statements include reporting of contributions receivable and reporting common collective trust funds in Form 5500 at contract value and in the accompanying statement of net assets available for benefits at fair value.

## Note 8: Current Economic Conditions

The current protracted economic decline continues to present employee benefit plans with unprecedented circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

## Note 9: Subsequent Events

Subsequent events have been evaluated through July 19, 2010, which is the date the financial statements were available to be issued.

# Supplemental Schedule

# Martin Equipment 401(k) and Profit Sharing Plan

## Employer Identification Number: 37-1090568 Plan Number: 001

## Schedule H, line 4i — Schedule of Assets

## (Held at End of Year)

## December 31, 2009

| Identity of Issuer | Description of Investments | Current Value |
|---|---|---|
| **Mutual Funds** | | |
| FA LEV CO Stock | 5,330.060 shares | $ 147,803 |
| FA Strategic Income | 18,978.685 shares | 230,211 |
| FA Small Cap | 746.306 shares | 16,471 |
| FA Dynamic Capital Appreciation | 683.423 shares | 10,860 |
| FA Divers Internations | 442.383 shares | 6,556 |
| FA Freedom 2010 | 34,254.907 shares | 360,704 |
| FA Freedom 2020 | 74,194.983 shares | 801,306 |
| FA Freedom 2030 | 84,572.102 shares | 915,916 |
| FA Freedom 2040 | 18,873.328 shares | 205,719 |
| FA Freedom Income | 14,925.356 shares | 151,343 |
| FA Emerging Markets | 4,595.513 shares | 96,644 |
| FA Freedom 2005 | 994.657 shares | 10,205 |
| FA Freedom 2015 | 52,025.539 shares | 544,187 |
| FA Freedom 2025 | 69,730.736 shares | 721,713 |
| FA Freedom 2035 | 42,309.319 shares | 431,978 |
| FA Mid-Cap II | 2,538.291 shares | 35,968 |
| FA Freedom 2045 | 4,849.115 shares | 40,927 |
| FA Freedom 2050 | 12,707.057 shares | 105,341 |
| GS Growth Strategy | 2,435.299 shares | 24,036 |
| Heartland Value | 2,168.144 shares | 78,443 |
| JP Morgan Equity Index | 125.119 shares | 3,168 |
| Oppenheimer Small Mid-Cap Value | 3,430.257 shares | 91,176 |
| Allianz/Bernstein International Value | 14,540.419 shares | 198,477 |
| Allianz NFJ Dividend Value | 10,665.838 shares | 110,285 |
| Columbia Mid-Cap Value | 806.965 shares | 8,933 |
| | | 5,348,370 |
| **Money Market Funds** | | |
| FA Prime | 89,851.600 shares | 89,852 |
| FA Treasury | 3,919.940 shares | 3,920 |
| | | 93,772 |
| **Common Collective Trust Fund** | | |
| FA Stable Value | 504,338.730 shares | 503,680 |
| **Participant Loans** | 6.00% -8.25% interest | 106,516 |
| | | $ 6,052,338 |

*Party-in-interest to the Plan.