

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/1969
2a Plan sponsor's name and address (employer, if for single-employer plan) A & A BROTHERS, INC. 819 BRIDGEPORT AVENUE SHELTON, CT 06484	2b Employer Identification Number (EIN) 06-0776260
	2c Plan sponsor's telephone number 203-225-7734
	2d Business code (see instructions) 236110
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") A & A BROTHERS, INC. 819 BRIDGEPORT AVENUE SHELTON, CT 06484	3b Administrator's EIN 06-0776260
	3c Administrator's telephone number 203-225-7734
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 6
b Total number of participants at the end of the plan year	5b 6
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	5721689	6458009
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	5721689	6458009
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	317713	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	440308	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		758021
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	21552	
g Other expenses	8g	149	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		21701
i Net income (loss) (subtract line 8h from line 8c)	8i		736320
j Transfers to (from) the plan (see instructions)	8j	0	

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

1A 1G

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

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

Part VI Pension Funding Compliance

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

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

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/15/2010	AUGUSTO DA SILVA
	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

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

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

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

A Name of plan A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF A & A BROTHERS, INC.	D Employer Identification Number (EIN) 06-0776260
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2009	
2 Assets:	
a Market value	2a 2657262
b Actuarial value	2b 2657262
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0 0
b For terminated vested participants	3b 0 0
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 2799935
(3) Total active	3c(3) 5 2799935
d Total	3d 5 2799935
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.38 %
6 Target normal cost	6 0

Statement by Enrolled Actuary

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

SIGN HERE		07/19/2010
JOSE MERCADO	Signature of actuary	Date
BENETECH, INC.	Type or print name of actuary	08-06242
400 N. TUSTIN AVE., SUITE 100 SANTA ANA, CA 92705	Firm name	Most recent enrollment number
	Address of the firm	714-550-3400
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	54072	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	54072	0
10	Interest on item 9 using prior year's actual return of <u>-13.80</u> %	-7462	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		326770
b	Interest on (a) using prior year's effective rate of <u>5.96</u> %		19475
c	Total available at beginning of current plan year to add to prefunding balance		346245
d	Portion of (c) to be added to prefunding balance.....		346245
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	46610	346245

Part III Funding percentages			
14	Funding target attainment percentage.....	14	80.87 %
15	Adjusted funding target attainment percentage.....	15	80.87 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.26 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2010	317713				
Totals ►			18(b)	317713	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 298001
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.64 %	2nd segment: 6.40 %	3rd segment: 6.56 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	367532	62121
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	62121
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	62121
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	298001
38 Interest-adjusted excess contributions for current year (see instructions).....	38	235880
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

A & A BROS., INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2009 to 12/31/2009

Plan Effective Date

January 1, 1969

Plan Year

From January 1 to December 31

Eligibility

All employees are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements:

1 year of service
Minimum age 21

Employees covered by a collective bargaining unit under which pension benefits were a subject of good faith bargaining and excluded by class.

Excludes collective bargaining employees

Normal Retirement Age

All participants are eligible to retire with their full retirement benefit on the later of the following:

Frozen Benefits Effective December 31, 2007
Attainment of age 65
Completion of 5 years of participation

Normal Retirement Benefit

Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:

Maximum benefit is \$16,250 per month
Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive years of employment

Normal Form of Benefit

A benefit payable for the life of the participant

Accrued Benefit

A fraction of the normal retirement benefit calculated based on the assumption that the average salary preceding termination equals the average salary at retirement such fraction being equal to the years to date divided by what the years at retirement would have been had employment continued until retirement

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

None

A & A BROS., INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2009 to 12/31/2009

Termination Benefit

Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	20
2	40
3	60
4	80
5	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

None

Top-Heavy Minimum Benefit

Each non-key participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years with less than 1,000 hours
excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

Top-Heavy Normal Form

A benefit payable for the life of the participant

Top-Heavy Vesting

In any year the plan is top-heavy the participants will vest in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0
2	20
3	40
4	60
5	80
6	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

A & A BROS., INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2009 to 12/31/2009

Years with less than 1,000 hours

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

Disability

Equal to present value of the accrued benefit

A & A BROS., INC.
DEFINED BENEFIT PENSION PLAN

Attachment to 2009 Schedule B: Employer ID# 06-0776260: Plan No. 002

A & A BROS., INC.
DEFINED BENEFIT PENSION PLAN

Optional Forms of Benefit

The following forms of benefit are provided under this plan:

The normal form of benefit under this plan is Life Only.

This benefit is payable for the life of the participant.

For married participants, the actuarial equivalent of this benefit will be paid in the form of Joint and 50% Survivor unless the participant elects otherwise and his/her spouse consents. This benefit is payable for the life of the participant. Should the participant die before his/her beneficiary, 50% of the benefit will continue for the life of the beneficiary.

The following forms of benefit are also available under this plan:

Life Only	This benefit is payable for the life of the participant.
Life With 5 Years Certain	This benefit is payable for the life of the participant. Should the participant die within 5 years of benefit commencement, payments will continue to his/her beneficiary for the balance of the 5-year period.
Life With 10 Years Certain	This benefit is payable for the life of the participant. Should the participant die within 10 years of benefit commencement, payments will continue to his/her beneficiary for the balance of the 10-year period.
Life With 15 Years Certain	This benefit is payable for the life of the participant. Should the participant die within 15 years of benefit commencement, payments will continue to his/her beneficiary for the balance of the 15-year period.
Life With 20 Years Certain	This benefit is payable for the life of the participant. Should the participant die within 20 years of benefit commencement, payments will continue to his/her beneficiary for the balance of the 20-year period.
Joint and 100% Survivor	This benefit is payable for the life of the participant. This benefit is payable for the life of the participant and his/her beneficiary.
Joint and 75% Survivor	This benefit is payable for the life of the participant. Should the participant die before his/her beneficiary, 75% of the benefit will continue for the life of the beneficiary.
Joint and 66.67% Survivor	This benefit is payable for the life of the participant. Should the participant die before his/her beneficiary, 66.67% of the benefit will continue for the life of the beneficiary.
Joint and 50% Survivor	This benefit is payable for the life of the participant. Should the participant die before his/her beneficiary, 50% of the benefit will continue for the life of the beneficiary.
Single Lump Sum	This is a one-time payment of the lump sum equivalent of the plan's normal form of benefit.

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

Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

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

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

A Name of plan A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF A & A BROTHERS, INC.		D Employer Identification Number (EIN) 06-0776260
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value.....		2a	2,657,262
b Actuarial value.....		2b	2,657,262
3 Funding target/participant count breakdown		(1) Number of participants (2) Funding Target	
a For retired participants and beneficiaries receiving payment.....		3a	0
b For terminated vested participants.....		3b	0
c For active participants:			
(1) Non-vested benefits.....		3c(1)	0
(2) Vested benefits.....		3c(2)	2,799,935
(3) Total active.....		3c(3)	2,799,935
d Total.....		3d	2,799,935
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....		4b	
5 Effective interest rate.....		5	6.38 %
6 Target normal cost.....		6	0

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

JOSE MERCADO

Type or print name of actuary

BENETECH, INC.

Firm name

400 N. TUSTIN AVE., SUITE 100

SANTA ANA

CA 92705

Address of the firm

07/19/2010

Date

08-06242

Most recent enrollment number

(714) 550-3400

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	54,072	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	54,072	0
10 Interest on item 9 using prior year's actual return of <u>(13.80)%</u>	(7,462)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		326,770
b Interest on (a) using prior year's effective rate of <u>5.96 %</u>		19,475
c Total available at beginning of current plan year to add to prefunding balance		346,245
d Portion of (c) to be added to prefunding balance.....		346,245
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	46,610	346,245

Part III Funding percentages

14 Funding target attainment percentage.....	14	80.87 %
15 Adjusted funding target attainment percentage.....	15	80.87 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.26 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2010	317,713				
Totals ►			18(b)	317,713	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	298,001

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
5.64 %2nd segment:
6.40 %3rd segment:
6.56 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28**

0

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

0

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

0

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

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

367,532

62,121

b Waiver amortization installment

0

0

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

62,121

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

0

0

0

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

62,121

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

298,001

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

235,880

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

0

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

0

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN

EIN: 06-0776260

Plan Sponsor's Name	A & A BROTHERS, INC.
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PN: 002

[illegible]

[illegible]

Attachment to 2009 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN

EIN: 06-0776260

Plan Sponsor's Name A & A BROTHERS, INC.

PN: 002

The weighted average retirement age is equal to the normal retirement age of 65.

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

The Normal Retirement Age (NRA) is defined in the Plan Provisions as the later of age 65 and 5 years of participation.

The assumed probability of retirement at the older of NRA or attained age is 100% and 0% at all other ages.

The Average Retirement Age is the mean of the NRAs for all plan participants.

Attachment to 2009 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN

EIN: 06-0776260

Plan Sponsor's Name A & A BROTHERS, INC.

PN: 002

Describe all non-prescribed actuarial assumptions used to determine the funding target and target normal cost. Also, describe the method for determining the actuarial value of assets and any other aspects of the funding method for determining the Schedule SB entries that are not prescribed by law.

Retirement age: Each participant is assumed to retire at the later of Normal Retirement Age or attained age.

Withdrawal rates: None.

Benefit form: 100% of participants are assumed to elect lump sum distributions.

The Assumed Benefit Form for Funding is the Lump Sum based on the post retirement assumptions described in the proposed IRS Reg. 1.430(d)-1(f)(7), Example 6.

Mortality tables are applied on a static basis, using combined mortality tables.

Expected increase in compensation: None.

Actuarial value of assets: Fair Market Value

Plan Name	A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN
Plan Sponsor's Name	A & A BROTHERS, INC.

EIN: 06-0776260
PN: 002

[illegible][illegible][illegible]

Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name A & A BROTHERS, INC. DEFINED BENEFIT PENSION PLAN

EIN: 06-0776260

Plan Sponsor's Name A & A BROTHERS, INC.

PN: 002

[illegible]