

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 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2009</div> This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan	1b Three-digit plan number (PN) ▶ <u>001</u>
<u>YELLOW CAB COMPANY OF PITTSBURGH DRIVERS AND SUPPORT PERSONNEL COMBINED RETIREMENT PLAN</u>	1c Effective date of plan <u>12/11/2003</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>YELLOW CAB COMPANY OF PITTSBURGH</u> <u>1825 LIVERPOOL ST.</u> <u>PITTSBURGH, PA 15233</u>	2b Employer Identification Number (EIN) <u>25-0893670</u> 2c Sponsor's telephone number <u>412-322-8817</u> 2d Business code (see instructions) <u>485310</u>

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2010	SUSAN JACKSON
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") YELLOW CAB COMPANY OF PITTSBURGH 1825 LIVERPOOL ST. PITTSBURGH, PA 15233	3b Administrator's EIN 25-0893670 3c Administrator's telephone number 412-322-8817
---	---

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	24
---	----------	----

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	0
b Retired or separated participants receiving benefits.....	6b	15
c Other retired or separated participants entitled to future benefits.....	6c	8
d Subtotal. Add lines 6a , 6b , and 6c	6d	23
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	24
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
--	----------	--

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G 3H

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

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

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

a Pension Schedules

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

b General Schedules

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

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
--	---	--

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.

<div>A Name of plan YELLOW CAB COMPANY OF PITTSBURGH DRIVERS AND SUPPORT PERSONNEL COMBINED RETIREMENT PLAN</div>	<div>B Three-digit plan number (PN) 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF YELLOW CAB COMPANY OF PITTSBURGH</div>	<div>D Employer Identification Number (EIN) 25-0893670</div>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2009	
2	Assets:	
a	Market value	2a 119651
b	Actuarial value	2b 119651
3	Funding target/participant count breakdown	
		(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a 16 134514
b	For terminated vested participants	3b 8 48326
c	For active participants:	
(1)	Non-vested benefits	3c(1) 0
(2)	Vested benefits	3c(2) 0
(3)	Total active	3c(3) 0
d	Total	3d 24 182840
4	If the plan is at-risk, check the box and complete items (a) and (b)	
a	Funding target disregarding prescribed at-risk assumptions	4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5	Effective interest rate	5 6.26 %
6	Target normal cost	6 11000

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.

<div>SIGN HERE</div>	<div>Signature of actuary LELAND J. BUCHELE</div>	<div>Date 09/21/2010</div>
	<div>Type or print name of actuary COWDEN ASSOCIATES, INC.</div>	<div>Most recent enrollment number 412-394-9953</div>
	<div>Firm name FOUR GATEWAY CENTER, SUITE 1900 PITTSBURGH, PA 15222-1222</div>	<div>Telephone number (including area code)</div>
	<div>Address of the firm</div>	

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

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)	1405	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).....	1405	0
10	Interest on item 9 using prior year's actual return of <u>-28.62</u> %	-402	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		30889
b	Interest on (a) using prior year's effective rate of <u>5.93</u> %		1832
c	Total available at beginning of current plan year to add to prefunding balance		32721
d	Portion of (c) to be added to prefunding balance.....		0
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).....	1003	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	64.89 %
15	Adjusted funding target attainment percentage.....	15	64.89 %
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	80.72 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	65.44 %

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2009	4347		07/01/2009	4000	
02/03/2009	3653		08/04/2009	4000	
03/03/2009	4000		09/01/2009	4000	
04/01/2009	4000		10/06/2009	4000	
05/05/2009	4000		11/03/2009	4000	
06/02/2009	4000		12/01/2009	4000	
			Totals ►	18(b) 48000	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 46676
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?		☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.51 %	2nd segment: 6.25 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 61
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	11000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	53222	9421
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	20421
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	20421
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	46676
38 Interest-adjusted excess contributions for current year (see instructions).....	38	27898
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

<div>SCHEDULE I</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
<div>A Name of plan</div> <div>YELLOW CAB COMPANY OF PITTSBURGH DRIVERS AND SUPPORT PERSONNEL COMBINED RETIREMENT PLAN</div>		<div>B Three-digit plan number (PN)</div> <div>001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>YELLOW CAB COMPANY OF PITTSBURGH</div>		<div>D Employer Identification Number (EIN)</div> <div>25-0893670</div>

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	119651	171765
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	119651	171765
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	48000	
(2) Participants	2a(2)	0	
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	28856	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		76856
e Benefits paid (including direct rollovers)	2e	11349	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h	11263	
i Other expenses	2i	2130	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		24742
k Net income (loss) (subtract line 2j from line 2d)	2k		52114
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	
c Real estate (other than employer real property)	3c	X	
d Employer securities	3d	X	
e Participant loans	3e	X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II	Compliance Questions
----------------	-----------------------------

4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	X		85227
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

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

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

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

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 <u>YELLOW CAB COMPANY OF PITTSBURGH DRIVERS AND SUPPORT PERSONNEL COMBINED RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YELLOW CAB COMPANY OF PITTSBURGH</u>	D Employer Identification Number (EIN) <u>25-0893670</u>

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	<u>0</u>
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): <u>34-1907064</u>		
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	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Provisions

The following is a summary of the major provisions of the plan as of January 1, 2009. Please refer to the plan document for a more complete description of the most recent plan provisions.

General Information

- Effective Date: April 1, 1977
- Last Amended Effective: June 1, 2004
- Plan Year: January 1 to December 31

Eligibility

- Employees of Yellow Cab Company who are members of support personnel represented by the Automotive Chauffeurs, Parts and Garage Employees Local No. 926 (for garage personnel and telephone personel only); or Local Lodge No. 1060 of the International Association of Machinists and Aerospace Workers.

OR

- Employed by Yellow Cab Company of Pittsburgh and a member of Taxicab Drivers Local Union No. 128 or Van Drivers Union No. 249

Retirement Requirements

- Normal: The first of the month coincident with or next following the later of age 61 or five years of participation.
- Vesting: All Participants are 100% vested in their Accrued Benefits.
- Early: The first of the month coincident with or next following age 55 and five years of Service
- Late: If retires after Normal Retirement Date, the first day of the month coincident with or next following his actual retirement date (Late Retirement Date).
- Disability: After completion of 20 years of service and the disability is total and permanent.

Plan Provisions (continued)

Retirement Benefits

- Normal:
 - 1 Accrued Benefit: A monthly benefit equal to \$7.05 for each year of service (up to 30 years), but not less than the employee accrued benefit
 - 2 Employee Accrued Benefit: The benefit attributable to employee contributions
 - 3 Employer Accrued Benefit: Total accrued benefit minus employee accrued benefit
- Early: The participant's accrued benefit reduced nine percent per year for each year by which the starting date precedes the participant's normal retirement date (maximum reduction is fifty percent).
- Disability: 30 times the dollar multiplier in effect at the disability
- Late Retirement: The participant's accrued benefit at late retirement

Death Benefits:

- Pre-retirement Survivor Annuity: Unless a participant who is married and vested elects otherwise, upon the participant's death, the surviving spouse is eligible to receive a pre-retirement survivor annuity, commencing on the date the participant would have been eligible for early retirement.
- Residual Death Benefit: If a participant dies before beginning to receive retirement benefits and is not eligible for, or has rejected the pre-retirement survivor annuity, the beneficiary is entitled to a single sum payment of the participant's accumulated contributions.
- Post-Retirement: Determined by the form of payment of retirement benefits

Mandatory employee contributions: Twenty cents per hour, to a maximum of eight dollars per week.

Normal Form of Payment: Life annuity

Actuarial Methods and Assumptions

As of January 1, 2009

Mortality

- Minimum/Maximum Funding
 - Healthy Mortality: IRS 2008 Combined Static Mortality
 - Disabled Mortality: IRS 2008 Combined Static Mortality
- Present Value of Accrued Benefits
 - Healthy Mortality: 1983 Group Annuity Mortality Table
 - Disabled Mortality: 1983 Group Annuity Mortality Table set forward 10 years

Interest Rates

Current Year

First Segment Rate	5.51%
Second Segment Rate	6.25%
Third Segment Rate	6.48%
Lookback Month	Nov

Expenses: Prior year plan-related administrative expenses paid from assets rounded to next \$1000.

Asset Valuation Method: Market Value

Funding Method: Unit Credit Actuarial Cost Method

A method under which the projected benefits of each individual included in an actuarial valuation are allocated by a consistent formula to valuation years. The actuarial present value of benefits allocated to a valuation year is the target normal cost. The actuarial present value of benefits allocated to all periods prior to a valuation year is called the funding target. Under this method, the Actuarial Gains (losses), as they occur, generally reduce (increase) the funding shortfall.

Top Heavy Minimum: Minimum benefits are not recognized as of the valuation date because the plan was not top heavy as of the determination date for this valuation.

Significant Benefits Not Recognized: None

Retirement Age: Age 61 and 5 years of service, or attained age if greater

Remarks

Assumption Changes Since the Last Valuation

An expense assumption has been included to comply with the provisions of WRERA.

Yellow Cab Company Drivers and Support Retirement Plan
 EIN/PN: 25-0893670/001
 Schedule SB, Line 32 - Schedule of Amortization Bases

Type of Base	Present Value of Installments	Date Established	Years Remaining	Installment Amount
Shortfall	\$ 32,717	1/1/2009	7	\$ 5,510
Shortfall	\$ 20,505	1/1/2008	6	\$ 3,911
TOTAL	\$ 53,222			\$ 9,421

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
--	--	---

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 Yellow Cab Co Drivers and Support Retirement Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Yellow Cab Company of Pittsburgh	D Employer Identification Number (EIN) 25-0893670
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	119,651	
b Actuarial value	2b	119,651	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	16	134,514
b For terminated vested participants	3b	8	48,326
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		0
(3) Total active	3c(3)	0	0
d Total	3d	24	182,840
4 If the plan is at-risk, check the box and complete items (a) and (b) : ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.26 %	
6 Target normal cost	6	11,000	

Statement by Enrolled Actuary

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

SIGN HERE	 Lee J. Buchele Signature of actuary	9/21/2010 Date
Leland J. Buchele Type or print name of actuary		08-02901 Most recent enrollment number
Cowden Associates, Inc. Firm name		(412) 394-9953 Telephone number (including area code)
Four Gateway Center, Suite 1900 Pittsburgh PA 15222-1222 Address of the firm		

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

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)	1,405	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)	1,405	0
10 Interest on item 9 using prior year's actual return of <u>(28.62)</u> %	(402)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		30,889
b Interest on (a) using prior year's effective rate of <u>5.93</u> %		1,832
c Total available at beginning of current plan year to add to prefunding balance		32,721
d Portion of (c) to be added to prefunding balance		0
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)	1,003	0

Part III Funding percentages

14 Funding target attainment percentage	14	64.89 %
15 Adjusted funding target attainment percentage	15	64.89 %
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	80.72 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	65.44 %

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2009	4,347		07/01/2009	4,000	
02/03/2009	3,653		08/04/2009	4,000	
03/03/2009	4,000		09/01/2009	4,000	
04/01/2009	4,000		10/06/2009	4,000	
05/05/2009	4,000		11/03/2009	4,000	
06/02/2009	4,000		12/01/2009	4,000	
Totals ▶			18(b)	48,000	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	46,676

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
5.51 %2nd segment:
6.25 %3rd segment:
6.48 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

2

22 Weighted average retirement age**22**

61

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** 11,000**32** Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment 53,222 9,421**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** 20,421

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** 20,421**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 46,676**38** Interest-adjusted excess contributions for current year (see instructions) **38** 27,898**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0**40** Unpaid minimum required contribution for all years **40** 0

Schedule SB, line 19 - Discounted Employer Contributions

EIN: 25-0893670

PN: 001

[illegible]

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

Plan Name <u>Yellow Cab Co Drivers and Support Retirement Plan</u>	EIN: <u>25-0893670</u>
Plan Sponsor's Name <u>Yellow Cab Company of Pittsburgh</u>	PN: <u>001</u>

The weighted average retirement age is equal to the normal retirement age of 61.

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.

There are no active plan participants. All participants are retired or terminated vested. All terminated vested are assumed to retire at age 61.

Actuarial Methods and Assumptions

As of January 1, 2009

Mortality

- Minimum/Maximum Funding
 - Healthy Mortality: IRS 2008 Combined Static Mortality
 - Disabled Mortality: IRS 2008 Combined Static Mortality
- Present Value of Accrued Benefits
 - Healthy Mortality: 1983 Group Annuity Mortality Table
 - Disabled Mortality: 1983 Group Annuity Mortality Table set forward 10 years

Interest Rates

Current Year

First Segment Rate	5.51%
Second Segment Rate	6.25%
Third Segment Rate	6.48%
Lookback Month	Nov

Expenses: Prior year plan-related administrative expenses paid from assets rounded to next \$1000.

Asset Valuation Method: Market Value

Funding Method: Unit Credit Actuarial Cost Method

A method under which the projected benefits of each individual included in an actuarial valuation are allocated by a consistent formula to valuation years. The actuarial present value of benefits allocated to a valuation year is the target normal cost. The actuarial present value of benefits allocated to all periods prior to a valuation year is called the funding target. Under this method, the Actuarial Gains (losses), as they occur, generally reduce (increase) the funding shortfall.

Top Heavy Minimum: Minimum benefits are not recognized as of the valuation date because the plan was not top heavy as of the determination date for this valuation.

Significant Benefits Not Recognized: None

Retirement Age: Age 61 and 5 years of service, or attained age if greater

Plan Provisions

The following is a summary of the major provisions of the plan as of January 1, 2009. Please refer to the plan document for a more complete description of the most recent plan provisions.

General Information

- Effective Date: April 1, 1977
- Last Amended Effective: June 1, 2004
- Plan Year: January 1 to December 31

Eligibility

- Employees of Yellow Cab Company who are members of support personnel represented by the Automotive Chauffeurs, Parts and Garage Employees Local No. 926 (for garage personnel and telephone personel only); or Local Lodge No. 1060 of the International Association of Machinists and Aerospace Workers.

OR

- Employed by Yellow Cab Company of Pittsburgh and a member of Taxicab Drivers Local Union No. 128 or Van Drivers Union No. 249

Retirement Requirements

- Normal: The first of the month coincident with or next following the later of age 61 or five years of participation.
- Vesting: All Participants are 100% vested in their Accrued Benefits.
- Early: The first of the month coincident with or next following age 55 and five years of Service
- Late: If retires after Normal Retirement Date, the first day of the month coincident with or next following his actual retirement date (Late Retirement Date).
- Disability: After completion of 20 years of service and the disability is total and permanent.

Plan Provisions (continued)

Retirement Benefits

- Normal:
 - 1 Accrued Benefit: A monthly benefit equal to \$7.05 for each year of service (up to 30 years), but not less than the employee accrued benefit
 - 2 Employee Accrued Benefit: The benefit attributable to employee contributions
 - 3 Employer Accrued Benefit: Total accrued benefit minus employee accrued benefit
- Early: The participant's accrued benefit reduced nine percent per year for each year by which the starting date precedes the participant's normal retirement date (maximum reduction is fifty percent).
- Disability: 30 times the dollar multiplier in effect at the disability
- Late Retirement: The participant's accrued benefit at late retirement

Death Benefits:

- Pre-retirement Survivor Annuity: Unless a participant who is married and vested elects otherwise, upon the participant's death, the surviving spouse is eligible to receive a pre-retirement survivor annuity, commencing on the date the participant would have been eligible for early retirement.
- Residual Death Benefit: If a participant dies before beginning to receive retirement benefits and is not eligible for, or has rejected the pre-retirement survivor annuity, the beneficiary is entitled to a single sum payment of the participant's accumulated contributions.
- Post-Retirement: Determined by the form of payment of retirement benefits

Mandatory employee contributions: Twenty cents per hour, to a maximum of eight dollars per week.

Normal Form of Payment: Life annuity

Remarks

Assumption Changes Since the Last Valuation

An expense assumption has been included to comply with the provisions of WRERA.

Yellow Cab Company Drivers and Support Retirement Plan
EIN/PN: 25-0893670/001
Schedule SB, Line 32 - Schedule of Amortization Bases

Type of Base	Present Value of Installments	Date Established	Years Remaining	Installment Amount
Shortfall	\$ 32,717	1/1/2009	7	\$ 5,510
Shortfall	\$ 20,505	1/1/2008	6	\$ 3,911
TOTAL	\$ 53,222			\$ 9,421

Schedule SB, line 19 - Discounted Employer Contributions

PN: 001

[illegible]

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

Plan Name <u>Yellow Cab Co Drivers and Support Retirement Plan</u>	EIN: <u>25-0893670</u>
Plan Sponsor's Name <u>Yellow Cab Company of Pittsburgh</u>	PN: <u>001</u>

The weighted average retirement age is equal to the normal retirement age of 61.

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.
There are no active plan participants. All participants are retired or terminated vested. All terminated vested are assumed to retire at age 61.