

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
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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: ☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ 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 KIRK AND BLUM MANUFACTURING COMPANY SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 12/31/1958
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KIRK AND BLUM MANUFACTURING COMPANY 3120 FORRER STREET CINCINNATI, OH 45209	2b Employer Identification Number (EIN) 31-0341570
		2c Sponsor's telephone number 513-458-2600
		2d Business code (see instructions) 238100

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.	09/30/2010	BRIAN RUST
	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") KIRK AND BLUM MANUFACTURING COMPANY 3120 FORRER STREET CINCINNATI, OH 45209	3b Administrator's EIN 31-0341570 3c Administrator's telephone number 513-458-2600
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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
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5 Total number of participants at the beginning of the plan year	5	229
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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	56
b Retired or separated participants receiving benefits.....	6b	62
c Other retired or separated participants entitled to future benefits.....	6c	81
d Subtotal. Add lines 6a , 6b , and 6c	6d	199
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	15
f Total. Add lines 6d and 6e	6f	214
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	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 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) ☒ 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
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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)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>KIRK AND BLUM MANUFACTURING COMPANY SHEET METAL WORKERS LOCAL UNION</u> <u>183 PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KIRK AND BLUM MANUFACTURING COMPANY</u>	D Employer Identification Number (EIN) <u>31-0341570</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>4092030</u>
b	Actuarial value 2b <u>4501233</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>78</u> <u>2059350</u>
b	For terminated vested participants 3b <u>86</u> <u>457548</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>104195</u>
(2)	Vested benefits 3c(2) <u>2284395</u>
(3)	Total active 3c(3) <u>66</u> <u>2388590</u>
d	Total 3d <u>230</u> <u>4905488</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.20</u> %
6	Target normal cost 6 <u>144577</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/28/2010</u>
Signature of actuary	Date
<u>RANDALL N. SMITH</u>	<u>08-06649</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI, RUST & STRENK</u>	<u>513-891-0270</u>
Firm name	Telephone number (including area code)
<u>4540 COOPER ROAD - SUITE 304</u> <u>CINCINNATI, OH 45242-5617</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	4560	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).....	4560	0
10	Interest on item 9 using prior year's actual return of <u>-20.55</u> %	-937	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		4662
b	Interest on (a) using prior year's effective rate of <u>6.11</u> %		285
c	Total available at beginning of current plan year to add to prefunding balance		4947
d	Portion of (c) to be added to prefunding balance.....		4947
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).....	3623	4947

Part III Funding percentages			
14	Funding target attainment percentage.....	14	91.58 %
15	Adjusted funding target attainment percentage.....	15	91.58 %
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	85.59 %
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
04/14/2009	90979	0			
07/13/2009	52560	0			
10/13/2009	52560	0			
01/13/2010	52560	0			
			Totals ►	18(b)	248659
				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 237267
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: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 64
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	144577
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	412825	89024
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	233601
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	233601
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	237267
38 Interest-adjusted excess contributions for current year (see instructions).....	38	3666
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	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 KIRK AND BLUM MANUFACTURING COMPANY SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 KIRK AND BLUM MANUFACTURING COMPANY	D Employer Identification Number (EIN) 31-0341570

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

U.S. BANK, NA

31-0841368

(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?
21 51		15437	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

CUNI, RUST & STRENK, INC.

31-1227755

(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?
11 17 34		15355	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan KIRK AND BLUM MANUFACTURING COMPANY SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 KIRK AND BLUM MANUFACTURING COMPANY	D Employer Identification Number (EIN) 31-0341570	

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	134	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	163762	52560
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	19767	14507
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	334622	269324
(2) U.S. Government securities.....	1c(2)	704406	685658
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	989501	776118
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	1880911	2883058
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		109975

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	4093103	4791200

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4093103	4791200
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	248659	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		248659

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1018	
(B) U.S. Government securities	2b(1)(B)	30000	
(C) Corporate debt instruments	2b(1)(C)	49089	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		80107
(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)	42240	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		42240
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	993540	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	995153	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-1613

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	30268	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		30268
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		577186
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		976847

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	247958	
(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)		247958
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	15355	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	15437	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		30792
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		278750

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		698097
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) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **RIPPE & KINGSTON CO PSC**

(2) EIN: **31-1192250**

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
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 have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	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.).....	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?.....		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)

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>KIRK AND BLUM MANUFACTURING COMPANY SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KIRK AND BLUM MANUFACTURING COMPANY</u>	D Employer Identification Number (EIN) <u>31-0341570</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>31-0841368</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>1</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): _____

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL
UNION 183 PENSION PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
with

INDEPENDENT AUDITORS' REPORT

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1

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- For the Year Ended December 31, 2009

2



The Fiduciary Committee
The Kirk & Blum Manufacturing Co Sheet Metal
Workers Local Union 183 Pension Plan

Independent Auditors' Report

We were engaged to audit the accompanying statement of net assets available for benefits of The Kirk & Blum Manufacturing Co. Sheet Metal Workers Local Union 183 Pension Plan as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of December 31, 2008, and the statement of changes in accumulated plan benefits for the year then ended, and the supplemental schedules of (a) Schedule H, line 4i - Schedule of Assets Held (At Year End) as of December 31, 2009 and (b) Schedule H, line 4j - Schedule of Reportable Transactions for the Year Ended December 31, 2009. These financial statements and the supplemental schedules are the responsibility of the Plan Administrator.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified or provided by U S Bank, N A , the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. As disclosed in Note 5, the Plan Administrator has obtained certifications from the trustee regarding the completeness and accuracy of the investment information provided to the Plan Administrator by the trustee as of and for the years ended December 31, 2009 and 2008.

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 supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided 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 United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Rippe & Kingston Co PSC

September 28, 2010

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Investments:		
Investments, at fair value	<u>\$ 4,724,133</u>	<u>\$ 3,909,574</u>
	4,724,133	3,909,574
Receivables:		
Accrued income	14,506	19,767
Employer contribution receivable	<u>52,560</u>	<u>163,762</u>
	<u>67,066</u>	<u>183,529</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 4,791,199</u></u>	<u><u>\$ 4,093,103</u></u>

The accompanying notes are an integral
part of the financial statements

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Net appreciation in fair value of investments (see Note 5)	\$ 605,841	\$ -
Interest	80,106	98,566
Dividends	<u>42,240</u>	<u>52,495</u>
	728,187	151,061
Employer contributions	<u>248,659</u>	<u>384,227</u>
Total additions	976,846	535,288
DEDUCTIONS:		
Net depreciation in fair value of investments (see Note 5)	-	1,171,984
Benefits paid directly to participants	247,958	232,221
Administrative expenses	<u>30,792</u>	<u>30,882</u>
Total deductions	<u>278,750</u>	<u>1,435,087</u>
Net increase (decrease)	698,096	(899,799)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>4,093,103</u>	<u>4,992,902</u>
End of year	<u><u>\$ 4,791,199</u></u>	<u><u>\$ 4,093,103</u></u>

The accompanying notes are an integral
part of the financial statements

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS

December 31, 2008

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN
BENEFITS:

VESTED BENEFITS:

Participants currently receiving payments	\$ 2,106,872
Other participants	<u>2,788,108</u>
	4,894,980

NON-VESTED BENEFITS 106,576

Total actuarial present value of accumulated plan benefits \$ 5,001,556

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

For the Year Ended December 31, 2008

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS, December 31, 2007	\$ 4,717,974
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:	
Decrease in discount period	368,328
Benefits accumulated	139,001
Change in actuarial assumptions	8,474
Benefits paid	(232,221)
	<u>283,582</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS, December 31, 2008	<u>\$ 5,001,556</u>

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

1 **DESCRIPTION OF PLAN**

The following brief description of The Kirk & Blum Manufacturing Co. Sheet Metal Workers Local Union 183 Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan provides defined retirement, death and permanent disability benefits to employees of The Kirk & Blum Manufacturing Co., a wholly-owned subsidiary of CECO Group, Inc. (the "Company"), who are members of The Sheet Metal Workers International Association, Local Union 183. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was most recently amended effective March 1, 2007 to designate U.S. Bank, N.A. as trustee of the Plan.

The sponsor's Fiduciary Committee and Plan Administrator control and manage the operation and administration of the Plan. The Committee has all powers necessary to carry out the provisions of the Plan to satisfy the requirements of any applicable law. U.S. Bank, N.A. is trustee of the Plan.

Pension Benefits - Participants or their beneficiaries are entitled to receive benefits under this Plan upon the earlier of their retirement, disability or death. Normal retirement age is 65; however, retirement may be postponed or early retirement elected at age 62. Normal retirement benefits are calculated based on hours worked for each calendar year of employment. However, the annual benefit may be limited from time to time by the Commissioner of the Internal Revenue Service. Under most cases, benefits are paid in the form of a life annuity, a qualified joint and survivor annuity, or a life annuity with term certain.

2 **SUMMARY OF ACCOUNTING POLICIES**

The following are the significant accounting policies followed by the Plan:

Basis of Accounting - The Plan prepares its financial statements on the accrual basis of accounting.

Valuation of Assets - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions for the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

2 **SUMMARY OF ACCOUNTING POLICIES** (Continued)

(c) present employees or their beneficiaries. Benefits under the Plan are based on the employee's hours of service while employed by the Company. Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included in the valuation to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Cuni, Rust and Strenk ("CRS"), consulting actuaries, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2008 and 2007 were:

	<u>December 31, 2008</u>	<u>December 31, 2007</u>
Life expectancy of participants	2009 Combined Static Mortality Table	2008 Combined Static Mortality Table
Interest rate:		
Pre-retirement	8.00%	8.00%
Post-retirement	8.00%	8.00%
Retirement age	65	65

For the year ended December 31, 2008, the following changes were made in the actuarial assumptions and methods:

- 1) The expense load was decreased to \$11,000 per year and the mortality table was updated to 2009 in accordance with the Pension Protection Act of 2006.
- 2) The interest rate application assumptions were changed.
- 3) The asset valuation method was changed from market value of assets to asset smoothing as allowed under the Pension Protection Act of 2006.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Vesting - A participant becomes 100% vested upon the completion of three years of service with no vesting occurring prior to that time.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

2. **SUMMARY OF ACCOUNTING POLICIES** (Continued)

liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Subsequent Events - Subsequent events have been evaluated through September 28, 2010, the date the financial statements were available to be issued.

3. **FUNDING POLICY**

The Company's funding policy is to contribute funds to the trust for the Plan as necessary to provide for current service and for any unfunded projected benefit obligation over a reasonable period. To the extent that these requirements are fully covered by assets in the trust, the Company may elect not to make any contribution in a particular year. The Company elected to contribute \$248,659 and \$384,227 in 2009 and 2008, respectively. The Company's contributions for 2009 and 2008 met the minimum funding requirements of ERISA.

4. **PLAN TERMINATION**

In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits in the manner determined by the Pension Benefit Guaranty Corporation ("PBGC"), ERISA, applicable regulations thereunder and the plan document.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits, should the Plan be terminated at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

5. **INFORMATION CERTIFIED BY U.S. BANK, N.A. (UNAUDITED)**

The information summarized below is information included in the Plan's financial statements and

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

5. **INFORMATION CERTIFIED BY U.S. BANK, N.A. (UNAUDITED)** (Continued)

supplemental schedules that was prepared by the trustee of the Plan and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from this trustee of the Plan that such information is complete and accurate.

The following are the Plan's investments as of December 31, 2009 and 2008, as certified by U.S. Bank, N.A. Investments that represent 5 percent or more of the Plan's net assets are separately identified:

	<u>2009</u>	<u>2008</u>
Investments at fair value:		
Money Market Fund:		
First American Funds Prime Obligation Fund, 269,324 and 334,757 shares, respectively	\$ 269,324	\$ 334,757
U.S. Government Securities:		
FHLMC Reference Notes, 4.88 percent, due February 9, 2010	*	208,250
FNMA Medium-Term Notes, 4.63 percent, due October 15, 2014	*	222,062
Other U.S. government issues, none in excess of 5 percent of net assets	685,658	274,093
Corporate Bonds:		
National Rural Utilities Cooperative Finance Corporation, 5.75 percent, due August 28, 2009	*	251,613
Abbott Laboratories, 5.15 percent, due November 30, 2012	*	213,450
Other corporate bonds, none in excess of 5 percent of net assets	776,118	524,438
Mutual Funds:		
American Funds Europacific Growth, 17,302 and 12,244 shares, respectively	662,323	398,111
American Funds Growth Fund of America, 21,190 and 20,964 shares, respectively	578,074	428,502
First American Quantitative Large Cap Core Fund, 28,019 shares	538,243	439,616
Vanguard Windsor II Fund, 13,993 and 19,322 shares, respectively	331,362	369,238
Other mutual funds, none in excess of 5 percent of net assets	773,056	245,444
Exchange-Traded Fund:		
Other exchange-traded fund, none in excess of 5 percent of net assets	109,975	-
	<u>\$4,724,133</u>	<u>\$3,909,574</u>

* Asset did not represent 5 percent of net assets

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SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

5. **INFORMATION CERTIFIED BY U.S. BANK, N.A. (UNAUDITED)** (Continued)

During 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$605,841 and (\$1,171,984) as follows:

	<u>2009</u>	<u>2008</u>
Mutual funds	\$577,186	(\$1,177,847)
Exchange-traded fund	10,786	-
United States Government Securities	(18,748)	35,349
Corporate bonds	<u>36,617</u>	<u>(29,486)</u>
	<u>\$605,841</u>	<u>(\$1,171,984)</u>
Interest	<u>\$ 80,106</u>	<u>\$ 98,566</u>
Dividends	<u>\$ 42,240</u>	<u>\$ 52,495</u>

6. **TAX STATUS**

The Internal Revenue Service has determined and informed the Company by a letter dated March 5, 2004, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC).

7. **TRANSACTIONS WITH PARTIES IN INTEREST**

The Company provides the Plan with certain accounting and administrative services for which no fees are charged. Fees paid by the Plan for investment management services amounted to \$15,437 and \$19,531, respectively, for the years ended December 31, 2009 and 2008, respectively. Fees paid by the Plan for actuarial services totaled \$15,355 and \$11,351 for the years ended December 31, 2009 and 2008, respectively.

8. **FAIR VALUE MEASUREMENTS**

Accounting Standards Codification (ASC) Section 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level one measurements) and the lowest priority to unobservable inputs (level three measurements). The three levels of the fair value hierarchy are described as follows:

Level One - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

8. **FAIR VALUE MEASUREMENTS** (Continued)

Level Two - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level two input must be observable for substantially the full term of the asset or liability

Level Three - Inputs to the valuation methodology are unobservable and significant to the overall fair value measurement

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

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

Money market fund: Valued at cost, which approximates fair value.

Exchange-traded fund: Valued at the closing price reported on the active market on which the individual security is traded.

U.S. government securities: Valued at the closing price reported in the active market in which the individual securities are traded.

Corporate bonds: Certain corporate bonds are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

THE KIRK & BLUM MANUFACTURING CO
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

8. **FAIR VALUE MEASUREMENTS** (Continued)

valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

Assets at Fair Value at December 31, 2009				
	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money market fund	\$ 269,324	\$ -	\$ -	\$ 269,324
U. S. government securities	685,658	-	-	685,658
Corporate bonds - BBB and above	776,118	-	-	776,118
Mutual funds:				
Value	495,807	-	-	495,807
Blend	1,307,428	-	-	1,307,428
Growth	939,242	-	-	939,242
Fixed income	<u>140,581</u>	<u>-</u>	<u>-</u>	<u>140,581</u>
Total mutual funds	2,883,058	-	-	2,883,058
Exchange-traded fund - global	<u>109,975</u>	<u>-</u>	<u>-</u>	<u>109,975</u>
	<u>\$4,724,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,724,133</u>

Assets at Fair Value at December 31, 2008				
	<u>Level One</u>	<u>Level Two</u>	<u>Level Three</u>	<u>Total</u>
Money market fund	\$ 334,757	\$ -	\$ -	\$ 334,757
U. S. government securities	704,405	-	-	704,405
Corporate bonds	989,501	-	-	989,501
Mutual funds	<u>1,880,911</u>	<u>-</u>	<u>-</u>	<u>1,880,911</u>
	<u>\$3,909,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,909,574</u>

9. **RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is as at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and 2008

9. **RISKS AND UNCERTAINTIES** (Continued)

demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

SUPPLEMENTAL SCHEDULES

Schedule 1

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0341570 PLAN NUMBER 002
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2009

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market Fund:			
	First American Prime Obligation Fund	Money Market Fund	\$ 269,324	\$ 269,324
			269,324	269,324
	United States Government Securities:			
	Federal Home Loan Bank	Notes, 3.88%, due June 14, 2013	101,077	105,750
	Federal Home Loan Mortgage Corp.	Notes, 4.75%, due November 17, 2015	155,684	162,282
	Federal Home Loan Mortgage Corp.	Notes, 4.88%, due February 9, 2010	200,348	200,938
	Federal National Mortgage Association	Notes, 4.63%, due October 15, 2014	200,105	216,688
			657,214	685,658
	Corporate Bonds:			
	Abbott Laboratories	Notes, 5.15%, due November 30, 2012	203,882	218,590
	Bank of America Corp.	Notes, 5.75%, due August 15, 2016	153,158	150,978
	General Electric Capital Corp.	Notes, 5%, due December 1, 2010	205,466	208,002
	Marshall Ilsley Corporation	Notes, 5.35%, due April 1, 2011	204,602	198,548
			767,108	776,118
	Mutual Funds:			
	American Funds Europacific Growth	Mutual Fund	785,159	662,323
	American Funds Growth Fund of America	Mutual Fund	710,260	578,074
	First American Mid Cap Index Fund	Mutual Fund	100,250	106,862
	First American Small Cap Select Fund	Mutual Fund	59,706	48,268
	First American Quantitative Large Cap Core Fund	Mutual Fund	614,000	538,243
	Neuberger Berman Genesis Institutional Fund	Mutual Fund	134,287	148,309
	T. Rowe Price Mid-Cap Growth Fund	Mutual Fund	150,000	164,591
	T. Rowe Price Mid-Cap Value Fund Inc.	Mutual Fund	150,000	164,445
	First American High Income Bond Fund	Mutual Fund	130,000	140,581
	Vanguard Windsor II Fund	Mutual Fund	479,805	331,362
			3,313,467	2,883,058
	Exchange-Traded Fund:			
	iShares MSCI Emerging Markets	Exchange-Traded Fund	99,190	109,975
			\$ 5,106,303	\$ 4,724,133

* Represents party-in-interest

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0341570 PLAN NUMBER 002
Schedule H, line 4j - Schedule of Reportable Transactions

For the Year Ended December 31, 2009

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss
Individual Reportable Transactions:						
National Rural Utilities Cooperative Finance Corporation	Corporate Bond	N/A	\$ 250,000	\$ 254,468	\$ 250,000	(\$ 4,468)
Reportable Transactions by Series:						
First American Prime Obligation Fund	Money Market Fund	N/A	\$ 743,540	\$ 743,540	\$ 743,540	\$ -
First American Prime Obligation Fund	Money Market Fund	\$ 678,107	N/A	678,107	678,107	N/A

* Represents party-in-interest transactions

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
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Part I Annual Report Identification Information		
For the 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 single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final 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; ☐ special extension (enter description) _____	☐ automatic extension; ☐ the DFVC program;

Part II Basic Plan Information --- enter all requested information.		
1a Name of plan Kirk and Blum Manufacturing Company Sheet Metal Workers Local Union 183 Pen:	1b Three-digit plan number (PN) ►	002
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) Kirk and Blum Manufacturing Company 3120 Forrer Street US Cincinnati OH 45209		1c Effective date of plan 12/31/1958 2b Employer Identification Number (EIN) 31-0341570 2c Sponsor's telephone number (513) 458-2600 2d Business code (see instructions) 238100

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	<i>Rhonda Dutlinger</i> Signature of plan administrator	9/29/2010 Date	<i>Rhonda Dutlinger</i> Enter name of individual signing as plan administrator
SIGN HERE	<i>Rhonda Dutlinger</i> Signature of employer/plan sponsor	9/29/2010 Date	<i>Rhonda Dutlinger</i> 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")
Same

3b Administrator's EIN

3c Administrator's telephone number

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

4b EIN

a Sponsor's name

4c PN

5 Total number of participants at the beginning of the plan year **5** 229

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** 56

b Retired or separated participants receiving benefits **6b** 62

c Other retired or separated participants entitled to future benefits **6c** 81

d Subtotal. Add lines **6a**, **6b** and **6c** **6d** 199

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits **6e** 15

f Total. Add lines **6d** and **6e** **6f** 214

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** 2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer 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 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) ☒ 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 Information)

Schedule SB, Line 26 – Schedule of Active Participant Data

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

Years of Credited Service:

[illegible]

Schedule SB, line 22 – Description of Weighted Average Retirement Age

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

(A)	(B)	(C)	(D)	(E)
Early Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
62	10%	0.9000	10.00%	6.2000
63	30%	0.6300	27.00%	17.0100
64	50%	0.3150	31.50%	20.1600
65	100%	0.0000	31.50%	<u>20.4750</u>

Weighted Average Retirement Age**64**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

Schedule SB, line 24 – Justification for Change in Actuarial Assumptions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

Effective with the January 1, 2009 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The expense load was changed from \$20,000 to \$11,000 to better reflect actual experience.

 (signed)

Randall Smith

Enrollment # 08-06649

Schedule SB, line 25 – Change in Method.

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

Effective with the January 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the 24-month smoothing allowed under PPA.



(signed)

Randall Smith

Enrollment # 08-06649

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 706,293	01/01/2008	6	\$ 141,290
Shortfall	(293,468)	01/01/2009	7	(52,266)
	<u>\$ 412,825</u>			<u>\$ 89,024</u>

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

1. Effective Date: January 1, 1959. Last amended and restated effective January 1, 2003.
2. Plan Year: January 1st through December 31st.
3. Covered Employees: All employees of Kirk & Blum Manufacturing Co. who are members of Sheet Metal Workers Local Union 183.
4. Eligibility: 1st of the month following membership in the Sheet Metal Workers Local Union 183.
5. Year of Service: 1 Year of Service is granted if 1,000 Hours of Service is performed during a Plan Year.
6. Pension Credit: Determined by Hours of Service completed during the Plan Year based on the following schedule:

Hours of Service	Pension Credit
< 100	0.0
100 - 199	0.2
200 - 399	0.3
400 - 599	0.4
600 - 799	0.5
800 - 999	0.6
1,000 - 1,199	0.7
1,200 - 1,399	0.8
1,400 - 1,599	0.9
> 1,600	1.0

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

7. Normal Retirement:

- a. Eligibility Age 65 and 5th anniversary of Plan participation.
- b. Monthly Benefit Sum of the Pension Credits earned in a given time period times the benefit rate in effect for that period.

<u>Time Period</u>	<u>Benefit Rate</u>
Before 09/01/63	\$ 1.50
09/01/63 – 03/21/72	\$ 1.75
03/21/72 – 03/01/75	\$ 5.00
03/01/75 – 03/31/87	\$ 9.00
04/01/87 – 03/31/88	\$ 11.00
04/01/88 – 03/31/89	\$ 13.00
04/01/89 – 03/31/90	\$ 14.00
04/01/90 – 03/31/91	\$ 16.00
04/01/91 – 03/31/92	\$ 18.00
04/01/92 – 03/31/93	\$ 19.00
04/01/93 – 03/31/94	\$ 21.00
04/01/94 – 12/31/94	\$ 23.00
01/01/95 – 12/31/95	\$ 25.00
01/01/96 – 12/31/96	\$ 28.00
01/01/97 – 12/31/97	\$ 30.00
01/01/98 – 12/31/98	\$ 32.00
01/01/99 – 12/31/99	\$ 34.00
01/01/00 – 12/31/00	\$ 36.00
01/01/01 – 12/31/02	\$ 38.00
01/01/03 – 12/31/03	\$ 39.00
01/01/04 – 12/31/07	\$ 40.00
01/01/08 and after	\$ 41.00

8. Early Retirement:

- a. Eligibility Age 62 and 5 Years of Service.
- b. Monthly Benefit Calculated as for Normal Retirement without reduction for early commencement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

9. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 3 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement. Participant may elect to receive benefit calculated as for Early Retirement. |

10. Disabled Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Total and Permanent Disability. |
| b. Monthly Benefit | Calculated as for Normal Retirement payable immediately without reduction for early commencement. |

11. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 3 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor annuity payment form with death immediately after Early Retirement. |

12. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially equivalent 100% Joint & Survivor Annuity (QOSA) or a 5- or 10-Year Certain & Life annuity. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

13. Actuarial Equivalency:

a. Other Than Lump Sums

UP 1984 Mortality Table at 8.00%.

b. Lump Sums

2009 IRS Applicable Mortality Table (under Rev. Ruling 2007-67) and the 417(e) segment interest rates for the November prior to the Plan Year.

14. Changes Since Last Year:

None.

**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 Kirk and Blum Manufacturing Company Sheet Metal Workers Local Union		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ Kirk and Blum Manufacturing Company		D Employer Identification Number (EIN) 31-0341570
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>			
2 Assets:			
a Market value		2a	4,092,030
b Actuarial value		2b	4,501,233
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment		3a 78	2,059,350
b For terminated vested participants		3b 86	457,548
c For active participants:			
(1) Non-vested benefits		3c(1)	104,195
(2) Vested benefits		3c(2)	2,284,395
(3) Total active		3c(3) 66	2,388,590
d Total		3d 230	4,905,488
4 If the plan is at-risk, check the box and complete lines 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	8.20
6 Target normal cost		6	144,577

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		09/28/2010
Signature of actuary		Date
Randall N. Smith		08-06649
Type or print name of actuary		Most recent enrollment number
Cuni, Rust & Strenk		(513) 891-0270
Firm name		Telephone number (including area code)
4540 Cooper Road - Suite 304		
US Cincinnati OH 45242-5617		
Address of the firm		

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	4,560	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)	4,560	0
10 Interest on item 9 using prior year's actual return of <u>-20.55 %</u>	(937)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		4,662
b Interest on (a) using prior year's effective rate of <u>6.11 %</u>		285
c Total available at beginning of current plan year to add to prefunding balance		4,947
d Portion of item (c) to be added to prefunding balance		4,947
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)	3,623	4,947

Part III Funding percentages

14 Funding target attainment percentage	14	91.58 %
15 Adjusted funding target attainment percentage	15	91.58 %
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	85.59 %
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 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
04/14/2009	90,979	0			
07/13/2009	52,560	0			
10/13/2009	52,560	0			
01/13/2010	52,560	0			
Totals ▶ 18(b)				248,659	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	237,267

20 Quarterly contributions and liquidity shortfall(s):

- 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	2nd segment	3rd segment	☒ N/A, full yield curve used
%	%	%	

b Applicable month (enter code) **21b****22** Weighted average retirement age **22** 64**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** 144,577

Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		412,825	89,024
b Waiver amortization installment		0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33** 0**34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33). **34** 233,601

	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** 233,601**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c) **37** 237,267**38** Interest-adjusted excess contributions for current year (see instructions) **38** 3,666**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39****40** Unpaid minimum required contribution for all years **40**

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

1. Interest Rates: Full yield curve applicable for November 2008.

2. FAS 35 Interest Rate: 8.00%.

3. Mortality Rates: 2009 Combined Static Mortality Table.

4. Retirement Rates:

a. Actives

<u>Age</u>	<u>Rate</u>
62	0.10
63	0.30
64	0.50
65	1.00

b. Terminated Vesteds

Age 65.

5. Termination Rates:

<u>Age</u>	<u>Years of Service</u>			
	<u>1st Yr.</u>	<u>2nd Yr.</u>	<u>3rd Yr.</u>	<u>> 4th Yr.</u>
25	0.2569	0.1326	0.0727	0.0669
30	0.2314	0.1125	0.0582	0.0482
35	0.2083	0.0940	0.0455	0.0326
40	0.1867	0.0780	0.0341	0.0203
45	0.1671	0.0644	0.0245	0.0120
50	0.0030	0.0040	0.0050	0.0045
55+	0.0000	0.0000	0.0000	0.0000

6. Percent Married/Spousal Age: 90%, with wives three years younger than their husbands.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

7. Number of Hours Worked: 1,600 per year.

8. <u>Disability Rates:</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>
	20	0.0004	0.0004
	25	0.0004	0.0004
	30	0.0004	0.0006
	35	0.0005	0.0010
	40	0.0011	0.0018
	45	0.0022	0.0034
	50	0.0046	0.0056
	55	0.0096	0.0089
	60	0.0161	0.0127
	65	0.0000	0.0000

9. Expense Load: \$11,000 per year.

10. Actuarial Cost Method: Unit Credit.

11. Actuarial Value of Assets: Asset smoothing allowed under PPA.

12. Changes Since Last Year: The expense load was decreased to \$11,000 per year, and the mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

**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

Kirk and Blum Manufacturing Company Sheet Metal Workers Local Union

B Three-digit
plan number (PN) ►

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

Kirk and Blum Manufacturing Company

D Employer Identification Number (EIN)

31-0341570

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:

	2a	
a Market value	4,092,030	
b Actuarial value	4,501,233	

3 Funding target/participant count breakdown

	3a	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	78		2,059,350
b For terminated vested participants	86		457,548
c For active participants:			
(1) Non-vested benefits	3c(1)		104,195
(2) Vested benefits	3c(2)		2,284,395
(3) Total active	3c(3)	66	2,388,590
d Total	3d	230	4,905,488

4 If the plan is at-risk, check the box and complete lines a and b ☐

	4a	
a Funding target disregarding prescribed at-risk assumptions		
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** 8.20**6** Target normal cost **6** 144,577**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***Randall N. Smith*

Signature of actuary

09/28/2010

Date

Randall N. Smith

Type or print name of actuary

08-06649

Most recent enrollment number

Cuni, Rust & Strenk

Firm name

(513) 891-0270

Telephone number (including area code)

4540 Cooper Road - Suite 304

US Cincinnati

OH 45242-5617

Address of the firm

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	4,560	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)	4,560	0
10 Interest on item 9 using prior year's actual return of <u>-20.55 %</u>	(937)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		4,662
b Interest on (a) using prior year's effective rate of <u>6.11 %</u>		285
c Total available at beginning of current plan year to add to prefunding balance		4,947
d Portion of item (c) to be added to prefunding balance		4,947
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)	3,623	4,947

Part III Funding percentages

14 Funding target attainment percentage	14	91.58 %
15 Adjusted funding target attainment percentage	15	91.58 %
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	85.59 %
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 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
04/14/2009	90,979	0			
07/13/2009	52,560	0			
10/13/2009	52,560	0			
01/13/2010	52,560	0			
Totals ▶ 18(b)				248,659	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	237,267

20 Quarterly contributions and liquidity shortfall(s):

- 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	2nd segment	3rd segment	☒ N/A, full yield curve used
%	%	%	

b Applicable month (enter code) **21b****22** Weighted average retirement age **22** 64**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** 144,577**32** Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	412,825	89,024
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33** 0**34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33). **34** 233,601

	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** 233,601**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c) **37** 237,267**38** Interest-adjusted excess contributions for current year (see instructions) **38** 3,666**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39****40** Unpaid minimum required contribution for all years **40**

Schedule SB, line 22 – Description of Weighted Average Retirement Age

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

(A)	(B)	(C)	(D)	(E)
Early Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
62	10%	0.9000	10.00%	6.2000
63	30%	0.6300	27.00%	17.0100
64	50%	0.3150	31.50%	20.1600
65	100%	0.0000	31.50%	<u>20.4750</u>

Weighted Average Retirement Age**64**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

Schedule SB, line 24 – Justification for Change in Actuarial Assumptions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

Effective with the January 1, 2009 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The expense load was changed from \$20,000 to \$11,000 to better reflect actual experience.

 (signed)

Randall Smith

Enrollment # 08-06649

Schedule SB, line 25 – Change in Method.

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

Effective with the January 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the 24-month smoothing allowed under PPA.



(signed)

Randall Smith

Enrollment # 08-06649

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 706,293	01/01/2008	6	\$ 141,290
Shortfall	(293,468)	01/01/2009	7	(52,266)
	<u>\$ 412,825</u>			<u>\$ 89,024</u>

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

1. Effective Date: January 1, 1959. Last amended and restated effective January 1, 2003.

2. Plan Year: January 1st through December 31st.

3. Covered Employees: All employees of Kirk & Blum Manufacturing Co. who are members of Sheet Metal Workers Local Union 183.

4. Eligibility: 1st of the month following membership in the Sheet Metal Workers Local Union 183.

5. Year of Service: 1 Year of Service is granted if 1,000 Hours of Service is performed during a Plan Year.

6. Pension Credit: Determined by Hours of Service completed during the Plan Year based on the following schedule:

Hours of Service	Pension Credit
< 100	0.0
100 - 199	0.2
200 - 399	0.3
400 - 599	0.4
600 - 799	0.5
800 - 999	0.6
1,000 - 1,199	0.7
1,200 - 1,399	0.8
1,400 - 1,599	0.9
> 1,600	1.0

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

7. Normal Retirement:

- a. Eligibility Age 65 and 5th anniversary of Plan participation.
- b. Monthly Benefit Sum of the Pension Credits earned in a given time period times the benefit rate in effect for that period.

<u>Time Period</u>	<u>Benefit Rate</u>
Before 09/01/63	\$ 1.50
09/01/63 – 03/21/72	\$ 1.75
03/21/72 – 03/01/75	\$ 5.00
03/01/75 – 03/31/87	\$ 9.00
04/01/87 – 03/31/88	\$ 11.00
04/01/88 – 03/31/89	\$ 13.00
04/01/89 – 03/31/90	\$ 14.00
04/01/90 – 03/31/91	\$ 16.00
04/01/91 – 03/31/92	\$ 18.00
04/01/92 – 03/31/93	\$ 19.00
04/01/93 – 03/31/94	\$ 21.00
04/01/94 – 12/31/94	\$ 23.00
01/01/95 – 12/31/95	\$ 25.00
01/01/96 – 12/31/96	\$ 28.00
01/01/97 – 12/31/97	\$ 30.00
01/01/98 – 12/31/98	\$ 32.00
01/01/99 – 12/31/99	\$ 34.00
01/01/00 – 12/31/00	\$ 36.00
01/01/01 – 12/31/02	\$ 38.00
01/01/03 – 12/31/03	\$ 39.00
01/01/04 – 12/31/07	\$ 40.00
01/01/08 and after	\$ 41.00

8. Early Retirement:

- a. Eligibility Age 62 and 5 Years of Service.
- b. Monthly Benefit Calculated as for Normal Retirement without reduction for early commencement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

9. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 3 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement. Participant may elect to receive benefit calculated as for Early Retirement. |

10. Disabled Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Total and Permanent Disability. |
| b. Monthly Benefit | Calculated as for Normal Retirement payable immediately without reduction for early commencement. |

11. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 3 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor annuity payment form with death immediately after Early Retirement. |

12. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially equivalent 100% Joint & Survivor Annuity (QOSA) or a 5- or 10-Year Certain & Life annuity. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

13. Actuarial Equivalency:

a. Other Than Lump Sums

UP 1984 Mortality Table at 8.00%.

b. Lump Sums

2009 IRS Applicable Mortality Table (under Rev. Ruling 2007-67) and the 417(e) segment interest rates for the November prior to the Plan Year.

14. Changes Since Last Year:

None.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

1. Interest Rates: Full yield curve applicable for November 2008.

2. FAS 35 Interest Rate: 8.00%.

3. Mortality Rates: 2009 Combined Static Mortality Table.

4. Retirement Rates:

a. Actives

<u>Age</u>	<u>Rate</u>
62	0.10
63	0.30
64	0.50
65	1.00

b. Terminated Vesteds

Age 65.

5. Termination Rates:

<u>Age</u>	<u>Years of Service</u>			
	<u>1st Yr.</u>	<u>2nd Yr.</u>	<u>3rd Yr.</u>	<u>> 4th Yr.</u>
25	0.2569	0.1326	0.0727	0.0669
30	0.2314	0.1125	0.0582	0.0482
35	0.2083	0.0940	0.0455	0.0326
40	0.1867	0.0780	0.0341	0.0203
45	0.1671	0.0644	0.0245	0.0120
50	0.0030	0.0040	0.0050	0.0045
55+	0.0000	0.0000	0.0000	0.0000

6. Percent Married/Spousal Age: 90%, with wives three years younger than their husbands.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: The Kirk & Blum Mfg. Co. Sheetmetal Workers Local Union 183 Pension Plan

EIN: 31-0341570

PN: 002

7. Number of Hours Worked: 1,600 per year.

8. <u>Disability Rates:</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>
	20	0.0004	0.0004
	25	0.0004	0.0004
	30	0.0004	0.0006
	35	0.0005	0.0010
	40	0.0011	0.0018
	45	0.0022	0.0034
	50	0.0046	0.0056
	55	0.0096	0.0089
	60	0.0161	0.0127
	65	0.0000	0.0000

9. Expense Load: \$11,000 per year.

10. Actuarial Cost Method: Unit Credit.

11. Actuarial Value of Assets: Asset smoothing allowed under PPA.

12. Changes Since Last Year: The expense load was decreased to \$11,000 per year, and the mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Investments:		
Investments, at fair value	<u>\$ 4,724,133</u>	<u>\$ 3,909,574</u>
	4,724,133	3,909,574
Receivables:		
Accrued income	14,506	19,767
Employer contribution receivable	<u>52,560</u>	<u>163,762</u>
	<u>67,066</u>	<u>183,529</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 4,791,199</u></u>	<u><u>\$ 4,093,103</u></u>

The accompanying notes are an integral
part of the financial statements

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Net appreciation in fair value of investments (see Note 5)	\$ 605,841	\$ -
Interest	80,106	98,566
Dividends	<u>42,240</u>	<u>52,495</u>
	728,187	151,061
Employer contributions	<u>248,659</u>	<u>384,227</u>
Total additions	976,846	535,288
DEDUCTIONS:		
Net depreciation in fair value of investments (see Note 5)	-	1,171,984
Benefits paid directly to participants	247,958	232,221
Administrative expenses	<u>30,792</u>	<u>30,882</u>
Total deductions	<u>278,750</u>	<u>1,435,087</u>
Net increase (decrease)	698,096	(899,799)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>4,093,103</u>	<u>4,992,902</u>
End of year	<u><u>\$ 4,791,199</u></u>	<u><u>\$ 4,093,103</u></u>

THE KIRK & BLUM MANUFACTURING CO
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0341570 PLAN NUMBER 002
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2009

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market Fund:			
	First American Prime Obligation Fund	Money Market Fund	\$ 269,324	\$ 269,324
			269,324	269,324
	United States Government Securities:			
	Federal Home Loan Bank	Notes, 3.88%, due June 14, 2013	101,077	105,750
	Federal Home Loan Mortgage Corp.	Notes, 4.75%, due November 17, 2015	155,684	162,282
	Federal Home Loan Mortgage Corp.	Notes, 4.88%, due February 9, 2010	200,348	200,938
	Federal National Mortgage Association	Notes, 4.63%, due October 15, 2014	200,105	216,688
			657,214	685,658
	Corporate Bonds:			
	Abbott Laboratories	Notes, 5.15%, due November 30, 2012	203,882	218,590
	Bank of America Corp.	Notes, 5.75%, due August 15, 2016	153,158	150,978
	General Electric Capital Corp.	Notes, 5%, due December 1, 2010	205,466	208,002
	Marshall Ilsley Corporation	Notes, 5.35%, due April 1, 2011	204,602	198,548
			767,108	776,118
	Mutual Funds:			
	American Funds Europacific Growth	Mutual Fund	785,159	662,323
	American Funds Growth Fund of America	Mutual Fund	710,260	578,074
	First American Mid Cap Index Fund	Mutual Fund	100,250	106,862
	First American Small Cap Select Fund	Mutual Fund	59,706	48,268
	First American Quantitative Large Cap Core Fund	Mutual Fund	614,000	538,243
	Neuberger Berman Genesis Institutional Fund	Mutual Fund	134,287	148,309
	T. Rowe Price Mid-Cap Growth Fund	Mutual Fund	150,000	164,591
	T. Rowe Price Mid-Cap Value Fund Inc	Mutual Fund	150,000	164,445
	First American High Income Bond Fund	Mutual Fund	130,000	140,581
	Vanguard Windsor II Fund	Mutual Fund	479,805	331,362
			3,313,467	2,883,058
	Exchange-Traded Fund:			
	iShares MSCI Emerging Markets	Exchange-Traded Fund	99,190	109,975
			\$ 5,106,303	\$ 4,724,133

* Represents party-in-interest

THE KIRK & BLUM MANUFACTURING CO.
SHEET METAL WORKERS LOCAL UNION 183 PENSION PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0341570 PLAN NUMBER 002
Schedule H, line 4j - Schedule of Reportable Transactions

For the Year Ended December 31, 2009

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss
Individual Reportable Transactions:						
National Rural Utilities Cooperative Finance Corporation	Corporate Bond	N/A	\$ 250,000	\$ 254,468	\$ 250,000	(\$ 4,468)
Reportable Transactions by Series:						
First American Prime Obligation Fund	Money Market Fund	N/A	\$ 743,540	\$ 743,540	\$ 743,540	\$ -
First American Prime Obligation Fund	Money Market Fund	\$ 678,107	N/A	678,107	678,107	N/A

* Represents party-in-interest transactions