

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan TOM S DIFFERENTIALS DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2009
2a Plan sponsor's name and address (employer, if for single-employer plan) TOMS DIFFERENTIALS 900 KOOTENAI CUTOFF ROAD PONDEREY, ID 83852	2b Employer Identification Number (EIN) 48-1305879
	2c Plan sponsor's telephone number 208-265-8111
	2d Business code (see instructions) 811110
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") TOMS DIFFERENTIALS 900 KOOTENAI CUTOFF ROAD PONDEREY, ID 83852	3b Administrator's EIN 48-1305879
	3c Administrator's telephone number 208-265-8111
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 1
b Total number of participants at the end of the plan year	5b 1
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

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

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

1A 3D 3E

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

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

Part VI Pension Funding Compliance

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/30/2010	CHARLES WATT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/30/2010	CHARLES WATT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

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

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

A Name of plan TOM S DIFFERENTIALS DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TOMS DIFFERENTIALS	D Employer Identification Number (EIN) 48-1305879
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 12 Day 31 Year 2009	
2 Assets:	
a Market value	2a 0
b Actuarial value	2b 0
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a (1) Number of participants 0 (2) Funding Target 0
b For terminated vested participants	3b 0 0
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 0
(3) Total active	3c(3) 1 0
d Total	3d 1 0
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.67 %
6 Target normal cost	6 122450

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		04/02/2010
JOHN N. MILLERD	Signature of actuary	Date
CALPENSION, INC.	Type or print name of actuary	08-00409
		Most recent enrollment number
P.O. BOX 3580 LAGUNA HILLS, CA 92654	Firm name	949-830-7910
		Telephone number (including area code)
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

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

Part III Funding percentages		
14 Funding target attainment percentage.....	14	100.00 %
15 Adjusted funding target attainment percentage.....	15	100.75 %
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	100.00 %
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
03/15/2010	125000	0			
			Totals ►	18(b)	125000
				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	123374
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.71 %	2nd segment: 6.67 %	3rd segment: 6.77 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	122450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122450
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	122450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	123374
38 Interest-adjusted excess contributions for current year (see instructions).....	38	924
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 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 101 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.

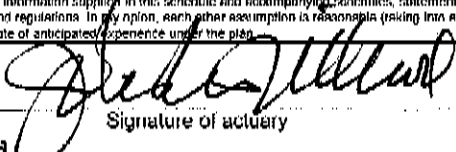
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450

37. Contributions to minimum for current year (19c) 0

38. Excess contribution for current year 0

39. Unpaid minimum required contributions for current year 122,450

40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	4.41
Segment 2	6 - 20	4.57
Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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**

Tom's Differentials Defined Benefit Pension Plan

**B Three-digit
plan number (PN) ►**

001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7

Tom's Differentials

D Employer Identification Number (EIN)

48-1305879

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 12 Day 31 Year 2009**2 Assets:****a Market value****2a**

0

b Actuarial value**2b**

0

3 Funding target/participant count breakdown

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment**3a**

0

0

b For terminated vested participants**3b**

0

0

c For active participants:**(1) Non-vested benefits****3c(1)**

0

(2) Vested benefits**3c(2)**

0

(3) Total active**3c(3)**

1

0

d Total**3d**

1

0

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**

6.67

6 Target normal cost**6**

122,450

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

Signature of actuary

John N. Millard

Type or print name of actuary

Date

08-00409

Most recent enrollment number

Calpension, Inc.

Firm name

(949) 830-7910

Telephone number (including area code)

P.O. Box 3580

US Laguna Hills

CA 92654

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 III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part IV Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

Part V 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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)			☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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.

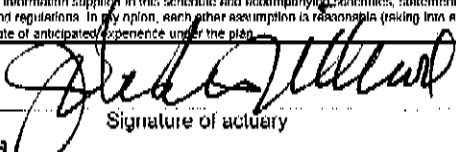
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part IV Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

Part V 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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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.

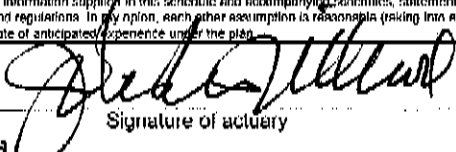
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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.

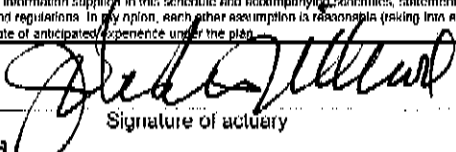
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part IV Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

Part V 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
03/15/2010	125,000	0			
Totals ▶ 18(b)			125,000 18(c)		

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	0

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	4.41
Segment 2	6 - 20	4.57
Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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.

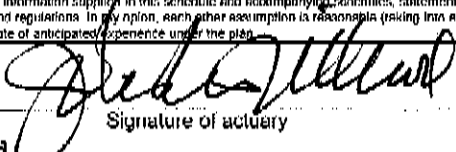
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)			☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

b. Terminated vested participants

c. Active participants

i. Non-vested benefits

ii. Vested benefits

iii. Total active

d. Total

1. Number of Participants	2. Funding Target
0	0
0	0
	0
	0
1	0
1	0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule (at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

a. Carryover Balance	b. Prefunding Balance
0	0
0	0
0	0
0	0
	0
	0
	0
	0
0	0
0	0

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	4.41
Segment 2	6 - 20	4.57
Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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 Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

John N. Millard

Type or print name of actuary

Calpension, Inc.

Firm name

P.O. Box 3580

US Laguna Hills

CA 92654

Address of the firm

4-2-10

Date

08-00409

Most recent enrollment number

(949) 830-7910

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)			☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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.

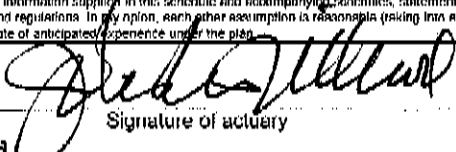
A Name of plan Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	1
d Total	3d	1
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	6.67
6 Target normal cost	6	122,450

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>4-2-10</u>
John N. Millard	Signature of actuary	Date
Calpension, Inc.	Type or print name of actuary	08-00409
P.O. Box 3580	Firm name	Most recent enrollment number
US Laguna Hills CA 92654	Address of the firm	(949) 830-7910
		Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)			☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential
 Type of Entity - C-Corporation
 EIN: 48-1305879 TIN: Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:
 Minimum age - 21 Months of service - 12
 Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000
 Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -
 Early - Not provided

Average Compensation: Highest 3 consecutive years of participation
 Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.
 Accrued Benefit - Pro-rata based on service
 Minimum Benefit - None
 Maximum Benefit - None
 Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality
 Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000
 Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	4.41
Segment 2	6 - 20	4.57
Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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 Tom's Differentials Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7 Tom's Differentials	D Employer Identification Number (EIN) 48-1305879

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>12</u> Day <u>31</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a 0
b Actuarial value	2b 0
3 Funding target/participant count breakdown	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0 0
b For terminated vested participants	3b 0 0
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 0
(3) Total active	3c(3) 1 0
d Total	3d 1 0
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 6.67
6 Target normal cost	6 122,450

Statement by Enrolled Actuary

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

SIGN
HERE

Signature of actuary

John N. Millard

Type or print name of actuary

Calpension, Inc.

Firm name

P.O. Box 3580

US Laguna Hills

CA 92654

Address of the firm

Date

08-00409

Most recent enrollment number

(949) 830-7910

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)			☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.77	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates - Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential
Type of Entity - C-Corporation
EIN: 48-1305879 TIN: Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:
Minimum age - 21 Months of service - 12
Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000
Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -
Early - Not provided

Average Compensation: Highest 3 consecutive years of participation
Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.
Accrued Benefit - Pro-rata based on service
Minimum Benefit - None
Maximum Benefit - None
Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality
Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000
Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
Life Annuity Guaranteed for 10 Years
Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)

**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 101 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**

Tom's Differentials Defined Benefit Pension Plan

**B Three-digit
plan number (PN) ▶**

001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-F7

Tom's Differentials

D Employer Identification Number (EIN)

48-1305879

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 12 Day 31 Year 2009**2 Assets:****a Market value****2a**

0

b Actuarial value**2b**

0

3 Funding target/participant count breakdown

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment**3a**

0

0

b For terminated vested participants**3b**

0

0

c For active participants:**(1) Non-vested benefits****3c(1)**

0

(2) Vested benefits**3c(2)**

0

(3) Total active**3c(3)**

1

0

d Total**3d**

1

0

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**

6.67

6 Target normal cost**6**

122,450

Statement by Enrolled Actuary

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

SIGN
HERE

Signature of actuary

John N. Millard

Type or print name of actuary

Date

08-00409

Most recent enrollment number

Calpension, Inc.

Firm name

(949) 830-7910

Telephone number (including area code)

P.O. Box 3580

US Laguna Hills

CA 92654

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 III Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	N/A	0
10 Interest on item 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	0.00 %

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
03/15/2010	125,000	0			
Totals ▶ 18(b)				125,000	18(c) 0

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment 4.71 %	2nd segment 6.67 %	3rd segment 6.77 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part IV 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 V 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 VI Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	122,450
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	122,450
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	122,450
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	122,450
40 Unpaid minimum required contribution for all years	40	122,450

Schedule SB (Form 5500)**Tom's Differential Defined Benefit Pension Plan**

48-1305879 / 001

For the plan year 1/1/2009 through 12/31/2009

Basic Information

1. Valuation date: 12/31/2009

2. Assets:

a. Market value

0

b. Actuarial value

0

3. Funding target/participant count breakdown

a. Retired participants and beneficiaries receiving payments

0

b. Terminated vested participants

0

c. Active participants

i. Non-vested benefits

0

ii. Vested benefits

0

iii. Total active

0

d. Total

0

4. At-risk

a. Funding target disregarding prescribed at-risk assumptions

b. Funding target reflecting at-risk assumptions, but disregarding transition rule
(at-risk <5 cons yrs) and loading factor

5. Effective interest rate

6.67%

6. Target normal cost

122,450

Beginning of year carryover and prefunding balances

7. Balance at beginning of prior year

8. Offset to prior years funding requirement

9. Amount remaining (7-8)

10. Int on 9 using prior years actual return of 0.00%

11. Prior years excess contributions

a. Excess contributions (line 38 from prior year)

b. Int on (a) using prior years effective rate of 0.00%

c. Total available at beginning of current plan year

d. Portion of (c) added to prefunding balance

12. Voluntary or Deemed Reduction

13. Balance at beginning of current year (9+10+11d-12)

Funding percentages

14. FTAP

100.00%

15. AFTAP

0.00%

16. Prior years funding percentage

100.00%

17. Percentage of funding target (<70%)

0.00%

Contributions and liquidity shortfalls

18. Contributions made to plan

Schedule SB (Form 5500)

March 10, 2010

Tom's Differential Defined Benefit Pension Plan**48-1305879 / 001****For the plan year 1/1/2009 through 12/31/2009****19. Discounted employer contributions**

- a. Contributions to minimum from prior years 0
- b. Contributions to avoid restrictions 0
- c. Contributions to minimum for current year 0

Assumptions used to determine funding target and target normal cost

Discounted rates:

a. Segment rates

1st	2nd	3rd
4.71	6.87	6.77

- b. Applicable month - Valuation date 0

22. Weighted average retirement age 65

23. Mortality table ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Reconciliation of unpaid required contributions for prior years

28. Unpaid minimum required contributions 0
29. Discounted employer contributions 0
30. Remaining amount (28-29) 0

Minimum required contribution for current year

31. Target normal cost 122,450

32. Amortization installments:

- a. Net shortfall
- b. Waiver

Outstanding Balance	Installment
0	0
0	0

34. Total funding requirement (31+32a+32b) 122,450

35. Balances to offset funding requirement

a. Carryover Balance	b. Prefunding Balance	c. Total Balance
0	0	0

36. Additional cash requirement (34-35) 122,450
37. Contributions to minimum for current year (19c) 0
38. Excess contribution for current year 0
39. Unpaid minimum required contributions for current year 122,450
40. Unpaid minimum required contributions for all years 122,450

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods
Tom's Differential Defined Benefit Pension Plan
48-1306879 / 001
For the plan year 1/1/2009 through 12/31/2009

Valuation Date: 12/31/2009

Funding Method: As prescribed in IRC Section 430
 Age - Eligibility age at nearest birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)		
Segment #	Years	Rate %
Segment 1	0 - 5	4.71
Segment 2	6 - 20	6.67
Segment 3	> 20	6.77

Pre-Retirement - Mortality Table - None
 Turnover/Disability - None
 Salary Scale - None
 Expense Load - None
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 09C - 2009 Funding Target - Combined - IRC 430(h)(3)(A)
 Cost of Living - None
 Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)
 or
 09E - 2009 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%
 Post-Retirement - Interest - 8.5%
 Mortality Table - G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Employer: Tom's Differential

Type of Entity - C-Corporation

EIN: 48-1305879

TIN:

Plan #: 001

Dates: Effective - 1/1/2009 Year end - 12/31/2009

Eligibility:

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal -

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive years of participation

Plan Benefits: Retirement - 57.5% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

Accrued Benefit - Pro-rata based on service

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Death Benefit - Present value of accrued benefits

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum
 Life Annuity Guaranteed for 10 Years
 Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service

Schedule SB, Part V
Summary of Plan Provisions
Tom's Differential Defined Benefit Pension Plan
48-1305879 / 001
For the plan year 1/1/2009 through 12/31/2009

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	4.41
	Segment 2	6 - 20	4.57
	Segment 3	> 20	4.27

Mortality Table - 09E - 2009 Applicable Mortality Table for 417(c) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002 (unisex)