# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2009**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

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

**1a** Name of plan
WALKER INTERNATIONAL 401(K) PLAN

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

**1c** Effective date of plan 01/01/2002

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
WALKER INTERNATIONAL TRANSPORTATION, L.L.C.

70 EAST SUNRISE HIGHWAY
SUITE 604
VALLEY STREAM, NY 11581

**2b** Employer Identification Number (EIN)
11-3495847

**2c** Sponsor's telephone number
516-568-2080

**2d** Business code (see instructions)
484120

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/05/2010 | EMMETT WALKER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
WALKER INTERNATIONAL TRANSPORTATION, L.L.C.

70 EAST SUNRISE HIGHWAY
SUITE 604
VALLEY STREAM, NY 11581

**3b** Administrator's EIN
11-3495847

**3c** Administrator's telephone number
516-568-2080

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

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 349 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 36 |
| **b** | Retired or separated participants receiving benefits | **6b** | 19 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 128 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 183 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 183 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 176 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

**A** Name of plan
WALKER INTERNATIONAL 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
WALKER INTERNATIONAL TRANSPORTATION, L.L.C.

**D** Employer Identification Number (EIN)
11-3495847

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 48915 | 0 |
| **(2)** Participant contributions | 1b(2) | | 351 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 27659 | 29150 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 627412 | 754917 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 703986 | 784418 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | 0 |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 703986 | 784418 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | | |
| | **(B)** Participants | 2a(1)(B) | 63492 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 63492 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 7167 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 1493 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 8660 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | | (a) Amount | (b) Total |
|---|---|---|---|---|
| 2b | (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | 139238 | |
| | (B) Other | 2b(5)(B) | | |
| | (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 139238 |
| | (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| | (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| | (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| | (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| | (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 0 |
| c | Other income | 2c | | |
| d | Total income. Add all **income** amounts in column (b) and enter total | 2d | | 211390 |
| | **Expenses** | | | |
| e | Benefit payment and payments to provide benefits: | | | |
| | (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 130183 | |
| | (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| | (3) Other | 2e(3) | | |
| | (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 130183 |
| f | Corrective distributions (see instructions) | 2f | | |
| g | Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h | Interest expense | 2h | | |
| i | Administrative expenses: (1) Professional fees | 2i(1) | | |
| | (2) Contract administrator fees | 2i(2) | 775 | |
| | (3) Investment advisory and management fees | 2i(3) | | |
| | (4) Other | 2i(4) | | |
| | (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 775 |
| j | Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 130958 |
| | **Net Income and Reconciliation** | | | |
| k | Net income (loss). Subtract line 2j from line 2d | 2k | | 80432 |
| l | Transfers of assets: | | | |
| | (1) To this plan | 2l(1) | | |
| | (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: WAGNER & ZWERMAN LLP **(2)** EIN: 11-2836481

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 1000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

**A** Name of plan
WALKER INTERNATIONAL 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
WALKER INTERNATIONAL TRANSPORTATION, L.L.C.

**D** Employer Identification Number (EIN)
11-3495847

## Part I Distributions

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

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

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

EIN(s): 11-3495847

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# WALKER INTERNATIONAL TRANSPORTATION, LLC 401(k) PLAN

## FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

## DECEMBER 31, 2009 AND 2008

WALKER INTERNATIONAL TRANSPORTATION, LLC
401(k) PLAN

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DECEMBER 31, 2009 AND 2008


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# WAGNER & ZWERMAN LLP

*Certified Public Accountants*

**Mark Wagner, CPA**
**Andrew M. Zwerman, CPA**
**Vincent J. Preto, CPA**

**450 Wireless Boulevard,**
**Hauppauge, NY 11788**
**(631) 777-1000 Fax (631) 777-1008**
**Email: staff@wzcpafirm.com**


## INDEPENDENT AUDITORS' REPORT

To Emmett Walker, the Trustee
Walker International Transportation 401(k) Plan
Valley Stream, NY 11580

We were engaged to audit the accompanying net assets available for benefits – modified cash basis of Walker International Transportation 401(k) Plan as of December 31, 2009 and 2008, and related statements of changes in net assets available for benefits – modified cash basis for the years ended December 31, 2009 and 2008, and the supplemental schedules as of and for the years ended December 31, 2009 and 2008 as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Oppenheimer Funds, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the custodian is complete and accurate.

As described in Note 2, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

*Wagner & Zwerman LLP*

WAGNER & ZWERMAN LLP
Certified Public Accountants
August 31, 2010

**WALKER INTERNATIONAL TRANSPORTATION 401(k) PLAN**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**MODIFIED CASH BASIS**
**DECEMBER 31,**

| | 2009 | 2008 |
|---|---|---|
| ASSETS | | |
| Investments | | |
| Investments - at fair value | $754,917 | $627,412 |
| Participant loans | 29,150 | 27,659 |
| Total investments | 784,067 | 655,071 |
| Receivables | | |
| Employer contributions - safe harbor | 0 | 48,915 |
| Employee contributions | 351 | 0 |
| Total receivables | 351 | 48,915 |
| TOTAL ASSETS | $784,418 | $703,986 |
| NET ASSETS AVAILABLE FOR BENEFITS | $784,418 | $703,986 |

See Independent Auditors' Report
and Notes to Financial Statements

**WALKER INTERNATIONAL TRANSPORTATION 401(k) PLAN**
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**MODIFIED CASH BASIS**
**FOR THE YEARS ENDED DECEMBER 31,**

| | 2009 | 2008 |
|---|---|---|
| ADDITIONS | | |
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Net appreciation (depreciation) in fair value of investments | $139,238 | ($368,797) |
| Interest and dividend income | 8,660 | 27,321 |
| Contributions: | | |
| Participants' | 63,492 | 188,300 |
| Employer's | 0 | 159,680 |
| TOTAL ADDITIONS | 211,390 | 6,504 |
| DEDUCTIONS | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 130,183 | 186,062 |
| Administrative expenses | 775 | 756 |
| TOTAL DEDUCTIONS | 130,958 | 186,818 |
| NET INCREASE (DECREASE) | 80,432 | (180,314) |
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| BEGINNING OF YEAR | 703,986 | 884,300 |
| END OF YEAR | $784,418 | $703,986 |

See Independent Auditors' Report
and Notes to Financial Statements

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

## NOTE 1: DESCRIPTION OF PLAN

The following description of the Walker International Transportation, LLC ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General and eligibility.** The Plan is a defined contribution plan covering all employees of the Company who have twelve consecutive months of employment, 1000 hours of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions.** The Plan provides for contributions made by eligible employees and by the Company. The Plan provided for the following types of contributions:

- Pre-tax compensation reductions
- Rollover contributions
- Employer matching contributions
- Employer profit sharing contributions
- Employer Qualified Non-Elective Contributions (QNEC)
- Safe harbor contributions

Each year, participants may contribute pretax annual compensation as defined in the Plan, up to the annual Internal Revenue Service limitation. For 2009 and 2008, the maximum participant contribution was $16,500 and $15,500, except for participants who are at least 50 years of age and are eligible to make catch-up contributions which are limited to $6,000 and $5,000, respectfully. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. In 2008, the Company elected the "safe harbor" contribution rule. All qualified employees received employer contributions of 3% of their salary. In 2009, the Company elected out of the "safe harbor" contribution rule. Any non-elective contributions made by the Company will be allocated to all eligible participants. Participants direct the investment of their contributions, as well as any employer contributions, into various investment options offered by the Plan.

**Participant Accounts.** Individual accounts are maintained for each plan participant. The value of each participant's account can change depending on several factors, which include: (a) contributions that are made to the account, (b) increases or decreases in the market value of investments, (c) cost of investment management expenses, transactional costs and service charges, and (d) loans and loan repayments. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Profit Sharing contributions are allocated based on the participants' compensation received during the year.

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

**NOTE 1: DESCRIPTION OF PLAN** (Continued)

**Investments.** Participants direct their investments of contributions, matching and discretionary contributions into investment options offered by the Plan.

**Vesting.** Participants are immediately vested in their voluntary, safe harbor, QNEC and rollover contributions plus actual earnings thereon. Vesting in the Company's matching and profit sharing contribution portion of their accounts is based on years of continuous service. A participant becomes vested in the matching and profit sharing contribution ratably at the rate of 20% per year and is 100% vested after 6 years of credited service.

**Participant Loans.** Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The interest rate will be determined by the Administrator, who will review the interest rates charged for similar types of loans by other lenders and determine the interest rate to be charged. Principal and interest are paid through payroll deductions and are paid ratably over the term of the loan. If at times participants do not meet certain criteria, their loan balances become deemed distributions.

**Payment of Benefits.** The plan provides for benefits for normal retirement at age 65 and for in service distributions following attainment of age 59½ for heavy financial need subject to certain requirements. Benefits are also paid on termination of service due to death, disability or retirement, a participant will generally receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or have the payment paid as a "direct rollover" to an individual retirement plan. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Benefit payments to participants are recorded when paid.

**Forfeited Accounts.** Forfeitures of the nonvested portion of terminated participant accounts may be used to reduce plan expenses. Forfeitures of the matching and discretionary contributions that are not used to reduce plan expenses will be used to reduce future contributions. At December 31, 2009 and 2008, the balance in the forfeited nonvested accounts totaled $7,688 and $0, respectively.

WALKER INTERNATIONAL TRANSPORTATION, LLC
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting.** The financial statements have been prepared using the modified cash basis of accounting and guidelines for filing with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, employer contributions and investment income are recognized when received. The Plan also records benefits paid to its participants and all other expenses when paid. Had the Plan prepared the financial statements on generally accepted accounting principles, contributions would be recorded when due to the Plan and deductions would be recorded when owed by the Plan.

**Use of Estimates.** The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

**Risk and uncertainties.** The Plan's investments are concentrated in funds that invest in marketable securities. Such securities are subject to various risks that determine the value of the funds. Due to the level of risk associated with certain securities and the level of uncertainty related to changes in the value of the securities, it is at least reasonably possible that changes in market conditions in the near term could materially affect participants' account balances and the value of investments reported in the financial statements.

**Administrative costs.** The Plan permits the payment of plan expenses from Plan assets or by the Plan Sponsor. The investment management fees are deducted from the fair value of the investments based on agreement with the Plan's custodian.

**Investment Valuation and Income Recognition**. The Plan's investments are stated at fair value as measured by quoted prices in an active market. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Participant loans are valued at the outstanding loan balances, which approximates fair value.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when received and dividends are recorded on the ex-dividend date.

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

## NOTE 3: INVESTMENTS

The following is a summary of the investments of the Plan as of December 31, 2009 and 2008 and for the years then ended. This information was derived from information prepared by the Oppenheimer Funds, as custodian of the Plan. The Plan Administrator has obtained a certification from the custodian that such information is complete and accurate as of December 31, 2009 and 2008.

A summary of investments at fair value as determined by quoted market prices held at December 31, 2009 and 2008 are as follows:

| | 2009 | 2008 |
|---|---|---|
| Mutual Funds | $ 754,917 | $ 627,412 |
| | $ 754,917 | $ 627,412 |

During 2009 and 2008 the Plan's investments (including investments bought, sold, as well as held during the year appreciated (depreciated) in value by $139,238 and $(368,797), respectively, as follows:

| | 2009 | 2008 |
|---|---|---|
| Mutual Funds | $ 139,238 | $ (368,797) |
| | $ 139,238 | $ (368,797) |

A summary of investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2009 and 2008 are as follows:

| | **2009** | **2008** |
|---|---|---|
| Oppenheimer Port Series: Con Investor C | $ 38,572 | $ 43,711 |
| Oppenheimer Main Street Small Cap- C | 46,725 | 33,311 |
| Oppenheimer US Government Fund – C | 65,546 | 69,987 |
| Oppenheimer Port Series: Equity Inv Fd C | 123,670 | 75,688 |
| Oppenheimer Main Street Fund – C | 60,888 | 37,957 |
| Oppenheimer International Diversified C | 44,498 | 0 |
| Oppenheimer Port Series: Mod Investor C | 221,703 | 131,680 |
| Oppenheimer Cash Reserves Fund – C | 89,378 | 100,952 |

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

## NOTE 4: FAIR VALUE MEASUREMENTS

The FASB Accounting Standards Codification Topic, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Accounting Standards Codification are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

**NOTE 4: FAIR VALUE MEASUREMENTS** (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value.

*Short Term Investments, Equities and U.S. Government Obligations:* Valued at the closing price reported in the active market in which the individual securities are traded.

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

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

*Guaranteed Investment Contract:* Valued at estimated fair value by multiplying the investor's units of participation by the unit value of the investment account on that date.

*Participant Loans:* Valued at amortization cost, which approximates fair value.

*Certificates of Deposit:* Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

***Assets at Fair Value as of December 31, 2009***

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual Funds | $ 754,917 | $ 0 | $ 0 | $ 754,917 |
| Participant loans | 0 | 0 | 29,150 | 29,150 |
| Total assets at fair value | $ 754,917 | $ 0 | $ 29,150 | $ 784,067 |

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**NOTES TO FINANCIAL STATEMENTS**
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

## NOTE 5: RELATED PARTY TRANSACTIONS

Certain Plan investments were managed by the Oppenheimer Funds through December 31, 2009. The Oppenheimer Funds are affiliated with the Custodian of the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees incurred by the Plan for the investment management services were included as a reduction of the return earned on each fund.

## NOTE 6: PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their total account balances.

## NOTE 7: TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated August 7, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## NOTE 8: SUBSEQUENT EVENTS

The Plan has evaluated events and transactions that occurred through September 28, 2010 which is the date the financial were issued, for possible disclosure and recognition in the financial statements and has determined no additional disclosures are required.

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**SUPPLEMENTAL INFORMATION**
**SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**
**FORM 5500 SCHEDULE H, LINE 4i**
**FOR THE YEAR ENDED DECEMBER 31, 2009**

| (a) Party-in Interest | (b) Description | (d) Cost(1) | (e) Current Value |
|---|---|---|---|
| * | Oppenheimer Value Fund – C | | $ 20,063 |
| * | Oppenheimer Cash Reserves Fund – C | | 89,378 |
| * | Oppenheimer Main Street Fund – C | | 60,888 |
| * | Oppenheimer Port Series: Active Alloc C | | 28,632 |
| * | Oppenheimer Port Series: Equity Inv Fd C | | 123,670 |
| * | Oppenheimer Port Series: Con Investor C | | 38,572 |
| * | Oppenheimer Equity Income Fund C | | 5,436 |
| * | Oppenheimer Port Series: Mod Investor C | | 221,703 |
| * | Oppenheimer Global Fund – C | | 25,462 |
| * | Oppenheimer International Diversified C | | 44,498 |
| * | Oppenheimer Main Street Opportunity – C | | 27,015 |
| * | Oppenheimer Main Street Small Cap – C | | 46,725 |
| * | Oppenheimer Strategic Income Fund – C | | 17,303 |
| * | Oppenheimer Capital Appreciation Fund – C | | 26,359 |
| * | Oppenheimer US Government Fund – C | | 65,546 |
| * | Oppenheimer Commodity Strat Total Ret C | | 2,926 |
| * | Oppenheimer Small & Mid – Cap Value C | | 11,399 |
| | Total Investments | | $ 855,575 |

Note:* Denotes party-in interest.

(1) Cost information is not required for participant-directed investment

See Independent Auditors' Report

**WALKER INTERNATIONAL TRANSPORTATION, LLC**
**401(k) PLAN**
**SUPPLEMENTAL INFORMATION**
**SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**
**FORM 5500 SCHEDULE H, LINE 4i**
**FOR THE YEAR ENDED DECEMBER 31, 2009**

| (a) Party-in Interest | (b) Description | (d) Cost(1) | (e) Current Value |
|---|---|---|---|
| * | Oppenheimer Value Fund – C | | $ 20,063 |
| * | Oppenheimer Cash Reserves Fund – C | | 89,378 |
| * | Oppenheimer Main Street Fund – C | | 60,888 |
| * | Oppenheimer Port Series: Active Alloc C | | 28,632 |
| * | Oppenheimer Port Series: Equity Inv Fd C | | 123,670 |
| * | Oppenheimer Port Series: Con Investor C | | 38,572 |
| * | Oppenheimer Equity Income Fund C | | 5,436 |
| * | Oppenheimer Port Series: Mod Investor C | | 221,703 |
| * | Oppenheimer Global Fund – C | | 25,462 |
| * | Oppenheimer International Diversified C | | 44,498 |
| * | Oppenheimer Main Street Opportunity – C | | 27,015 |
| * | Oppenheimer Main Street Small Cap – C | | 46,725 |
| * | Oppenheimer Strategic Income Fund – C | | 17,303 |
| * | Oppenheimer Capital Appreciation Fund – C | | 26,359 |
| * | Oppenheimer US Government Fund – C | | 65,546 |
| * | Oppenheimer Commodity Strat Total Ret C | | 2,926 |
| * | Oppenheimer Small & Mid – Cap Value C | | 11,399 |
| | Total Investments | | $ 855,575 |

Note:* Denotes party-in interest.

(1) Cost information is not required for participant-directed investment

See Independent Auditors' Report