

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan ROLLS WOOD GROUP REPAIR AND OVERHAULS USA RETIREMENT SAVINGS 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.) ROLLS WOOD GROUP, REPAIR AND OVERHAULS USA, INC 6223 W SAM HOUSTON PARKWAY N HOUSTON, TX 77041	2b Employer Identification Number (EIN) 65-0941347 2c Sponsor's telephone number 281-491-5700 2d Business code (see instructions) 811310

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.	10/07/2010	GLEN WALLOCH
	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") WOOD GROUP MANAGEMENT SERVICES INC 17420 KATY FREEWAY SUITE 300 HOUSTON, TX 77071	3b Administrator's EIN 76-0556178 3c Administrator's telephone number 281-828-3500
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	117
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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

<div>A Name of plan</div> <div>ROLLS WOOD GROUP REPAIR AND OVERHAULS USA RETIREMENT SAVINGS PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶ 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>ROLLS WOOD GROUP, REPAIR AND OVERHAULS USA, INC</div>	<div>D Employer Identification Number (EIN)</div> <div>65-0941347</div>

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FID.INV.INST.OPS.CO.
04-2647786

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 65 60	RECORDKEEPER	75	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ARTISAN MID CAP VAL - BOSTON FINANC 04-2526037	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS WORLDWIDE J - JANUS SERVICES 43-1804048	0.33%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MSIF VALUE P - JPMORGAN INVESTOR SE 22-2382028	0.35%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ROYCE VALUE PLUS SER - BOSTON FINAN 04-2526037	0.45%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WFA SM CAP VAL INV - BOSTON FINANCI 04-2526037	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

► File as an attachment to Form 5500.

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
ROLLS WOOD GROUP REPAIR AND OVERHAULS USA RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN)	▶	001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500
 ROLLS WOOD GROUP, REPAIR AND OVERHAULS USA, INC

D	Employer Identification Number (EIN)
	65-0941347

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **FID MGD INC PORT**

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN 04-3022712-024	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>ROLLS WOOD GROUP REPAIR AND OVERHAULS USA RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROLLS WOOD GROUP, REPAIR AND OVERHAULS USA, INC</u>	D Employer Identification Number (EIN) <u>65-0941347</u>	

Part I	Asset and Liability Statement
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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)		
(2) Participant contributions	1b(2)		
(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)	238792	0
(9) Value of interest in common/collective trusts	1c(9)	692824	0
(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)	3644266	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4575882	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4575882	0
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(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)	398	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		398
(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)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		37610
(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)		80716
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		118724

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	145	
(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)		145
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	75	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		75
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		220

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		118504
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		4694386

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: WHITTLESEY & HADLEY, P.C.

(2) EIN: 06-0903326

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	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.	X		

- 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: 0

- 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)
WOOD GROUP 401(K) PLAN	76-0556178	001

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

A Name of plan <u>ROLLS WOOD GROUP REPAIR AND OVERHAULS USA RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROLLS WOOD GROUP, REPAIR AND OVERHAULS USA, INC</u>	D Employer Identification Number (EIN) <u>65-0941347</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN**

Independent Auditors' Report
Financial Statements

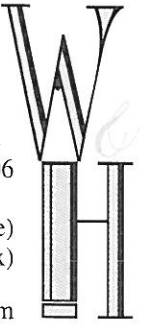
December 31, 2009 and 2008

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

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Note: Other schedules required by 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of the
Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009. 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 7, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

As further described in Note 1 to the financial statements, the Board of Directors of Rolls Wood Group (Repair & Overhauls) USA, the Plan's sponsor discontinued the Plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing Plan basis used in presenting the 2008 financial statements to the liquidation basis used in presenting the 2009 financial statements.

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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Whittlesey & Hadley, P.C.

September 21, 2010

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008
(liquidation basis as of December 31, 2009)

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments, at fair value:		
Registered investment companies (mutual funds)	\$ -	\$ 3,644,266
Common collective trusts	-	692,824
Loans to participants	<u>-</u>	<u>238,792</u>
 Total investments	 <u>-</u>	 <u>4,575,882</u>
 Net assets available for benefits	 <u><u>\$ -</u></u>	 <u><u>\$ 4,575,882</u></u>

The accompanying notes are an integral part of the financial statements.

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2009
(liquidation basis)

Additions to net assets attributed to:

Investment income:

Net investment gain from registered investment companies (mutual funds)	\$ 80,716
Net investment gain from common collective trusts	37,610
Dividends from registered investment companies (mutual funds)	<u>398</u>

Net investment income	<u>118,724</u>
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Net additions	<u>118,724</u>
---------------	----------------

Deductions to net assets attributed to:

Benefits paid to participants	145
Administrative expenses	<u>75</u>

Total deductions	<u>220</u>
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Net increase	118,504
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Net assets available for benefits

Beginning of year	4,575,882
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Transfers out	<u>(4,694,386)</u>
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End of year	<u><u>\$ -</u></u>
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The accompanying notes are an integral part of the financial statements.

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2009 and 2008
(liquidation basis as of and for the year ended December 31, 2009)

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established effective January 1, 2002. It is a defined contribution plan, covering all employees of the Rolls Wood Group (Repair & Overhauls) USA (the "Employer") who are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective December 31, 2009, the Employer discontinued the Plan, and all assets of the Plan were transferred to the Wood Group 401(k) Plan. The Wood Group 401(k) Plan is operated by the parent company of Rolls Wood Group (Repair & Overhauls) USA.

Eligibility

Employees (as defined by the Plan) are eligible to participate in the Plan at the beginning of the following calendar quarter after they have attained the age of 18.

Employee Contributions

Participants can change their contribution percentage at any time throughout the plan year. Participants may make pretax contributions ranging from 1 percent to 60 percent of their earnings as elective contributions up to the limits prescribed by the Internal Revenue Service ("IRS"), \$16,500 and \$15,500 for the plan years ended December 31, 2009 and 2008, respectively.

The Plan also allows for participants who are 50 years old or older to make catch up contributions in the amount of \$5,500 and \$5,000 for the plan years ended December 31, 2009 and 2008, respectively.

Employer Contributions

The Plan provides for discretionary employer matching contribution of \$0.50 per every \$1.00 contributed by the participants up to 8 percent of total individual participant compensation as defined under the Plan (subject to limitations established by the IRS). For purposes of determining the matching contributions under the Plan, the pre-tax contributions will not include the catch up contributions described above.

The Employer may make discretionary profit sharing contributions to the Plan in an amount that it determines each plan year.

The Employer may designate all or a portion of any profit sharing contributions for a plan year as qualified non-elective contributions and allocate them to non-highly compensated employees to help the Plan pass one or more annually required Internal Revenue Code non-discrimination tests.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account as a lump sum distribution or installment. Participants are required by law to receive a minimum distribution from the Plan no later than April 1 of the calendar year following the calendar year in which they attain the age of 70½, or terminate employment, whichever is later.

Participants may withdraw their pretax contributions to satisfy an immediate and heavy financial need subject Internal Revenue Service regulations (hardship distribution). Contributions to the Plan will be suspended for a period of six-months after the receipt of a hardship distribution.

Withdrawals

Withdrawals prior to the age of 59½ are allowed only at termination of employment, on a hardship basis subject to Internal Revenue Service regulations, or for the purpose of a participant loan.

Vesting

Participants are immediately 100 percent vested in their employee contributions and employer qualified non-elective contributions and earnings thereon. Participants will vest in the employer matching and employer profit sharing contributions in accordance with the following schedule.

<u>Length of Service</u>	<u>Vesting %</u>
Less than 1 year of service	0%
1 years of service	30%
2 years of service	60%
3 years of service	100%

Forfeitures

Forfeitures are first used to pay administrative expenses, with any remaining amounts used to reduce future employer contributions. Forfeitures utilized during 2009 and 2008 totaled \$2,575 and \$1,355, respectively. At December 31, 2009 and 2008, there were \$-0- and \$8,366 of unutilized forfeitures, respectively.

Investment Options

The Plan provided the participants with 25 funds from which to choose. Participants have the option to invest their account balances in any combination of the funds.

Participants in the Plan elect how their individual contributions and Employer contributions are to be invested in 1 percent multiples in any of 25 investment options.

NOTE 1 - DESCRIPTION OF THE PLAN - (CONTINUED)

Allocation of Investment Income

The net earnings or loss of each fund within the Plan, including capital gains or losses whether or not realized, are allocated to individual participant accounts in that fund based on the ratio that the value of each participant's account bears to the value of all accounts in that fund as of the valuation date.

Loans to Participants

The Plan allows participant loans, subject to the provisions as set forth in the Plan. The loan shall not exceed the lesser of \$50,000 or 50% of the sum of the participant's total vested balance. The interest rate on the loans is fixed at the prime rate on the date the loans are taken by the participants. Principal and interest are paid ratably through payroll deductions in every pay period.

During 2009, the Plan was discontinued, and the ability to obtain a loan was terminated. All outstanding loans were transferred to the Wood Group 401(k) Plan.

Plan Amendments

The Employer reserves the authority to amend certain provisions of the Plan by taking the appropriate action. However, any amendment may not eliminate certain forms of benefits under the Plan or reduce the existing vested percentage of the participants account balance derived from Employer contributions. If the participant has three or more years of service with the Employer and the vesting schedule is amended, then the participant will be given a choice to have the vested percentage of future Employer contributions made to their account computed under the new or the old vesting schedule.

Plan Termination

The Employer terminated the Plan subject to the provisions of ERISA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Administrative Expenses

The Plan is sponsored by the Employer. Personnel within the Employer perform various administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included as Plan expenses, but are paid by the Employer. Expenses paid by the Plan consist of loan processing fees, which are charged to the participant's account.

Use of Estimates

The preparation of the Plan's financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Subsequent Events Measurement Date

The Plan monitored and evaluated any subsequent events for footnote disclosure or adjustments required in its financial statements for fiscal 2009 through September 21, 2010, the date on which financial statements were available to be issued.

NOTE 3 - INVESTMENTS

Individual investments at December 31, which represent 5% or more of the net assets available for benefits are as follows:

	2009	2008
Fidelity Low Priced Stock Fund	*	\$ 739,212
Fidelity MGD Inc. Port	*	692,824
Fidelity Diversified International Fund	*	582,064
Spartan U.S. Equity Index Fund	*	292,523
Fidelity Freedom 2020 Fund	*	287,323
Fidelity U.S. Bond Index Fund	*	267,334
Loans to participants	*	238,792

* Balance represents less than 5% of the total plan assets as of December 31, 2009 therefore the balance is not shown. All assets were transferred to the Wood Group 401(k) Plan during 2009.

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements*, provides the 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 ASC 820 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 liability;
- 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.

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

Registered investment companies (mutual funds): Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Common collective trusts: Valued at the net asset value ("NAV") of shares of the trust held by the Plan at year end.

Loans to participants: Valued at amortized cost, which approximates fair value.

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 value measurement at the reporting date.

NOTE 4 - FAIR VALUE MEASUREMENTS - (CONTINUED)

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

	Investments at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds)	\$ 3,644,266	\$ -	\$ -	\$ 3,644,266
Common collective trusts	-	692,824	-	692,824
Loans to participants	-	-	238,792	238,792
Total investments at fair value	<u>\$ 3,644,266</u>	<u>\$ 692,824</u>	<u>\$ 238,792</u>	<u>\$ 4,575,882</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

	Loans to Participants
Balance, January 1, 2008	\$ 267,702
Purchases, sales, issuances, and settlements (net)	<u>(28,910)</u>
Balance, December 31, 2008	238,792
Purchases, sales, issuances, settlements, and transfers (net)	<u>(238,792)</u>
Balance, December 31, 2009	<u>\$ -</u>

NOTE 5 - TAX STATUS

The Internal Revenue Service has determined that the Plan is a qualified plan and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code. The Plan is designed to constitute a qualified tax-exempt plan under section 401(a) of the Internal Revenue Code. As such, the Plan is exempt from federal income tax, and amounts contributed by the Employer will not be taxed to the participant until the participant receives a qualifying distribution from the Plan. The Employer believes that the Plan is operating in accordance with the applicable sections of the Internal Revenue Code.

The Company has requested a determination letter for the termination of the Plan. The IRS has not issued this determination letter as of the date of the auditors' opinion.

NOTE 6 - PARTIES-IN-INTEREST TRANSACTIONS

The Plan provides for participant loans. Transactions in such investments qualify as party-in-interest transactions as defined by ERISA. Certain investments are managed by Fidelity. Fidelity is the trustee of the Plan assets therefore these transactions qualify as party-in-interest.

NOTE 7 - INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, the Plan's trustee, Fidelity Management Trust Company has certified the following data included in the accompanying financial statements is complete and accurate at December 31, 2009 and 2008 and for the year ended December 31, 2009:

1. Page 2 - Statements of Net Assets Available for Benefits - Total investments
2. Page 3 - Statement of Changes in Net Assets Available for Benefits - Net investment income
3. All purchase and sales activity

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

**ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN**

Independent Auditors' Report
Financial Statements

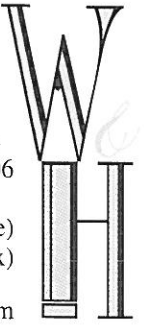
December 31, 2009 and 2008

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

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Note: Other schedules required by 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of the
Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009. 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 7, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

As further described in Note 1 to the financial statements, the Board of Directors of Rolls Wood Group (Repair & Overhauls) USA, the Plan's sponsor discontinued the Plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing Plan basis used in presenting the 2008 financial statements to the liquidation basis used in presenting the 2009 financial statements.

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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Whittlesey & Hadley, P.C.

September 21, 2010

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008
(liquidation basis as of December 31, 2009)

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments, at fair value:		
Registered investment companies (mutual funds)	\$ -	\$ 3,644,266
Common collective trusts	-	692,824
Loans to participants	<u>-</u>	<u>238,792</u>
 Total investments	 <u>-</u>	 <u>4,575,882</u>
 Net assets available for benefits	 <u><u>\$ -</u></u>	 <u><u>\$ 4,575,882</u></u>

The accompanying notes are an integral part of the financial statements.

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2009
(liquidation basis)

Additions to net assets attributed to:

Investment income:

Net investment gain from registered investment companies (mutual funds)	\$ 80,716
Net investment gain from common collective trusts	37,610
Dividends from registered investment companies (mutual funds)	<u>398</u>

Net investment income	<u>118,724</u>
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Net additions	<u>118,724</u>
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Deductions to net assets attributed to:

Benefits paid to participants	145
Administrative expenses	<u>75</u>

Total deductions	<u>220</u>
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Net increase	118,504
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Net assets available for benefits

Beginning of year	4,575,882
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Transfers out	<u>(4,694,386)</u>
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End of year	<u><u>\$ -</u></u>
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The accompanying notes are an integral part of the financial statements.

ROLLS WOOD GROUP (REPAIR & OVERHAULS) USA
RETIREMENT SAVINGS PLAN

Notes to Financial Statements

December 31, 2009 and 2008
(liquidation basis as of and for the year ended December 31, 2009)

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Rolls Wood Group (Repair & Overhauls) USA Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established effective January 1, 2002. It is a defined contribution plan, covering all employees of the Rolls Wood Group (Repair & Overhauls) USA (the "Employer") who are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective December 31, 2009, the Employer discontinued the Plan, and all assets of the Plan were transferred to the Wood Group 401(k) Plan. The Wood Group 401(k) Plan is operated by the parent company of Rolls Wood Group (Repair & Overhauls) USA.

Eligibility

Employees (as defined by the Plan) are eligible to participate in the Plan at the beginning of the following calendar quarter after they have attained the age of 18.

Employee Contributions

Participants can change their contribution percentage at any time throughout the plan year. Participants may make pretax contributions ranging from 1 percent to 60 percent of their earnings as elective contributions up to the limits prescribed by the Internal Revenue Service ("IRS"), \$16,500 and \$15,500 for the plan years ended December 31, 2009 and 2008, respectively.

The Plan also allows for participants who are 50 years old or older to make catch up contributions in the amount of \$5,500 and \$5,000 for the plan years ended December 31, 2009 and 2008, respectively.

Employer Contributions

The Plan provides for discretionary employer matching contribution of \$0.50 per every \$1.00 contributed by the participants up to 8 percent of total individual participant compensation as defined under the Plan (subject to limitations established by the IRS). For purposes of determining the matching contributions under the Plan, the pre-tax contributions will not include the catch up contributions described above.

The Employer may make discretionary profit sharing contributions to the Plan in an amount that it determines each plan year.

The Employer may designate all or a portion of any profit sharing contributions for a plan year as qualified non-elective contributions and allocate them to non-highly compensated employees to help the Plan pass one or more annually required Internal Revenue Code non-discrimination tests.

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account as a lump sum distribution or installment. Participants are required by law to receive a minimum distribution from the Plan no later than April 1 of the calendar year following the calendar year in which they attain the age of 70½, or terminate employment, whichever is later.

Participants may withdraw their pretax contributions to satisfy an immediate and heavy financial need subject Internal Revenue Service regulations (hardship distribution). Contributions to the Plan will be suspended for a period of six-months after the receipt of a hardship distribution.

Withdrawals

Withdrawals prior to the age of 59½ are allowed only at termination of employment, on a hardship basis subject to Internal Revenue Service regulations, or for the purpose of a participant loan.

Vesting

Participants are immediately 100 percent vested in their employee contributions and employer qualified non-elective contributions and earnings thereon. Participants will vest in the employer matching and employer profit sharing contributions in accordance with the following schedule.

<u>Length of Service</u>	<u>Vesting %</u>
Less than 1 year of service	0%
1 years of service	30%
2 years of service	60%
3 years of service	100%

Forfeitures

Forfeitures are first used to pay administrative expenses, with any remaining amounts used to reduce future employer contributions. Forfeitures utilized during 2009 and 2008 totaled \$2,575 and \$1,355, respectively. At December 31, 2009 and 2008, there were \$-0- and \$8,366 of unutilized forfeitures, respectively.

Investment Options

The Plan provided the participants with 25 funds from which to choose. Participants have the option to invest their account balances in any combination of the funds.

Participants in the Plan elect how their individual contributions and Employer contributions are to be invested in 1 percent multiples in any of 25 investment options.

NOTE 1 - DESCRIPTION OF THE PLAN - (CONTINUED)

Allocation of Investment Income

The net earnings or loss of each fund within the Plan, including capital gains or losses whether or not realized, are allocated to individual participant accounts in that fund based on the ratio that the value of each participant's account bears to the value of all accounts in that fund as of the valuation date.

Loans to Participants

The Plan allows participant loans, subject to the provisions as set forth in the Plan. The loan shall not exceed the lesser of \$50,000 or 50% of the sum of the participant's total vested balance. The interest rate on the loans is fixed at the prime rate on the date the loans are taken by the participants. Principal and interest are paid ratably through payroll deductions in every pay period.

During 2009, the Plan was discontinued, and the ability to obtain a loan was terminated. All outstanding loans were transferred to the Wood Group 401(k) Plan.

Plan Amendments

The Employer reserves the authority to amend certain provisions of the Plan by taking the appropriate action. However, any amendment may not eliminate certain forms of benefits under the Plan or reduce the existing vested percentage of the participants account balance derived from Employer contributions. If the participant has three or more years of service with the Employer and the vesting schedule is amended, then the participant will be given a choice to have the vested percentage of future Employer contributions made to their account computed under the new or the old vesting schedule.

Plan Termination

The Employer terminated the Plan subject to the provisions of ERISA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Administrative Expenses

The Plan is sponsored by the Employer. Personnel within the Employer perform various administrative services for the Plan, including maintenance of participant records. The payroll and related overhead costs associated with these services are not included as Plan expenses, but are paid by the Employer. Expenses paid by the Plan consist of loan processing fees, which are charged to the participant's account.

Use of Estimates

The preparation of the Plan's financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Subsequent Events Measurement Date

The Plan monitored and evaluated any subsequent events for footnote disclosure or adjustments required in its financial statements for fiscal 2009 through September 21, 2010, the date on which financial statements were available to be issued.

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- 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;
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NOTE 4 - FAIR VALUE MEASUREMENTS - (CONTINUED)

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

	Investments at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds)	\$ 3,644,266	\$ -	\$ -	\$ 3,644,266
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Loans to participants	-	-	238,792	238,792
Total investments at fair value	<u>\$ 3,644,266</u>	<u>\$ 692,824</u>	<u>\$ 238,792</u>	<u>\$ 4,575,882</u>

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

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1. Page 2 - Statements of Net Assets Available for Benefits - Total investments
2. Page 3 - Statement of Changes in Net Assets Available for Benefits - Net investment income
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