Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

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: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [ ] final return/report
[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/2004

2a Plan sponsor's name and address (employer, if for single-employer plan)
GANZCORP INVESTMENTS, INC.
MUSTANG DYNAMOMETER
2300 PINNACLE PKWY
TWINSBURG, OH 44087-2368

2b Employer Identification Number (EIN) 34-1517166

2c Plan sponsor's telephone number 330-963-5400

2d Business code (see instructions) 441210

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
GANZCORP INVESTMENTS, INC. 2300 PINNACLE PKWY
TWINSBURG, OH 44087-2368

3b Administrator's EIN 34-1517166

3c Administrator's telephone number 330-963-5400

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

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	71
b Total number of participants at the end of the plan year	**5b**	73
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1251091	1817454
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1251091	1817454

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: **(1)** Employers	8a(1)	350000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	220322	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		570322
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	751	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	3208	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		3959
i Net income (loss) (subtract line 8h from line 8c)	8i		566363
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C 1D 1G

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X		3208
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2010	DEAN GANZHORN
	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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

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

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

A Name of plan
MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GANZCORP INVESTMENTS, INC.

D Employer Identification Number (EIN)
34-1517166

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2009

2	Assets:			
a	Market value	**2a**		1467454
b	Actuarial value	**2b**		1467454
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	0	0
b	For terminated vested participants	**3b**	25	12212
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		13278
	(2) Vested benefits	**3c(2)**		1150031
	(3) Total active	**3c(3)**	48	1163309
d	Total	**3d**	73	1175521
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.33 %
6	Target normal cost	**6**		187130

Statement by Enrolled Actuary

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

SIGN HERE

10/03/2010
Signature of actuary — Date

GLEN ARCHINAL, EA, MSPA, MAAA
Type or print name of actuary

08-02853
Most recent enrollment number

SUMMIT RETIREMENT PLAN SERVICES INC
Firm name

330-983-0502
Telephone number (including area code)

13680 CLEVELAND AVENUE NW
UNIONTOWN, OH 44685
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	93368	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	93368	0
10	Interest on item 9 using prior year's actual return of -20.01 %	-18683	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		108090
b	Interest on (a) using prior year's effective rate of 6.20 %		0
c	Total available at beginning of current plan year to add to prefunding balance		108090
d	Portion of (c) to be added to prefunding balance		108090
12	Reduction in balances due to elections or deemed elections	74685	108008
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	82

Part III Funding percentages

14	Funding target attainment percentage	14	124.83 %
15	Adjusted funding target attainment percentage	15	132.29 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	107.06 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/14/2010	350000	0			
			Totals ► 18(b)	350000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	335196

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [X] Prescribed - combined [ ] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		0

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	335196
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	335196
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

SUMMIT Retirement Plan Services

MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST

Schedule SB, Line 26 - Schedule of Active Participant Data

Plan Name: MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST

Plan EIN: 34-1517166

Plan Number: 003

Years of Credited Service

	< 1		1 - 4		5 - 9		10 - 14		15 - 19		20 - 24		25 - 29		30 - 34		35 - 39		40+	
		Average		Average		Average		Average		Average		Average		Average		Average		Average		Average
Age	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal	#	Comp. Cash Bal
<25			2																	
25-29			2		1															
30-34			3																	
35-39			3		1		1													
40-44			5				1		1											
45-49			6		2		1				1		1							
50-54	1		3		1															
55-59			4		2															
60-64			1		2		1													
65-69					1															
70+									1											

Age is attained age as of the valuation date.

# indicates the number of active participants in an age and service category.

MUSTANG DYNAMOMETER
CASH BALANCE PENSION PLAN AND TRUST
VALUATION AS OF 12/31/2009
Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

Full Yield Curve Used

PBGC Segmented Rates

First Segment:	6.72%
Second Segment:	7.12%
Third Segment:	6.36%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table	2009 430(h)(3)(A)-Optional combined

IRC417(e)(3) Interest Assumption

1st Segment Rate:	5.44% Effective annual rate
2nd Segment Rate:	5.95% Effective annual rate
3rd Segment Rate:	5.41% Effective annual rate

Optional Forms Assumption

0% of participants will elect the Plan Normal Form

0% of participants will elect a 50% Joint & Survivor annuity

100% of participants will elect a Single Life annuity

Retirement Incidence

Participants are assumed to retire on the Normal Retirement Date

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings	4.17% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings	4.17% Effective annual rate
Mortality Table	1994 GAR PROJ 2002

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings	5% Effective annual rate
Mortality Table	2009 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5.5% Effective annual rate

Defined Contribution Offset Projection Pre-Retirement Interest Assumption

Same as the Pre-retirement Actuarial Equivalence Interest Assumption

Defined Contribution Offset Projection Retirement Assumptions

MUSTANG DYNAMOMETER
CASH BALANCE PENSION PLAN AND TRUST
VALUATION AS OF 12/31/2009
Summary of Actuarial Method and Assumptions

Same as the Retirement Actuarial Equivalence Assumptions

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

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

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

A Name of plan
MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GANZCORP INVESTMENTS, INC.

D Employer Identification Number (EIN)
34-1517166

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2009

2	Assets:			
	a Market value		2a	1467454
	b Actuarial value		2b	1467454
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	0	0
	b For terminated vested participants	3b	25	12212
	c For active participants:			
	(1) Non-vested benefits	3c(1)		13278
	(2) Vested benefits	3c(2)		1150031
	(3) Total active	3c(3)	48	1163309
	d Total	3d	73	1175521
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5	Effective interest rate		5	6.33%
6	Target normal cost		6	187130

Statement by Enrolled Actuary

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

SIGN HERE GLEN ARCHINAL, EA, MSPA, MAAA GA — 10/3/10

Signature of actuary — Date

GLEN ARCHINAL, EA, MSPA, MAAA — 0802853

Type or print name of actuary — Most recent enrollment number

SUMMIT RETIREMENT PLAN SERVICES INC — 330-983-0502

Firm name — Telephone number (including area code)

13680 CLEVELAND AVENUE NW

UNIONTOWN OH 44685

Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	93368	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	93368	0
10	Interest on item 9 using prior year's actual return of -20.01%	-18683	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		108090
	b Interest on (a) using prior year's effective rate of 6.20%		0
	c Total available at beginning of current plan year to add to prefunding balance		108090
	d Portion of (c) to be added to prefunding balance		108090
12	Reduction in balances due to elections or deemed elections	74685	108008
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	82

Part III Funding percentages

14	Funding target attainment percentage	14	124.83 %
15	Adjusted funding target attainment percentage	15	132.29 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	107.06 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/14/2010	350000	0			
			Totals ► 18(b)	350000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	335196

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [X] Prescribed - combined [ ] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	[ ] Yes	[X] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[ ] Yes	[X] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

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

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	335196
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	335196
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

MUSTANG DYNAMOMETER
CASH BALANCE PENSION PLAN AND TRUST
VALUATION AS OF 12/31/2009
Summary of Plan Provisions

Plan Effective Date	January 1, 2004
Plan Anniversary Date	December 31, 2009
Beginning of Plan Year	January 1, 2009
Participation Eligibility	Minimum age: None Minimum months of service: None
Plan Entry Date	Date of satisfaction of the requirements
Normal Retirement Date	First day of the month coincident with or following age 62
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Retirement Benefit Optional Forms	50% Monthly Joint and Survivor Annuity Single Life Annuity
Normal Retirement Benefit	Cash balance credit: Category 1: 10 times Benefit Compensatio Category 2,3,4:Greaterof 6.25% of Comp Category 2,3,4 benefits offset by vested IRC412/404 funding based on actuarially equivalent single life annuity. Maximum years of past service: 0 IRC415 maximum annual benefit: $195,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation Minimum benefit: 0.5% of compensation per year of topheavy plan participation up to 10 (actuarially adjusted for benefit form)
Compensation Definition	Actual compensation prior to NRD Annual salary up to $245,000 considered
Pre-Retirement Death Benefit	Lump sum payable on death of participant Qualified pre-retirement survivor annuity is payable to the surviving spouse, unless waived with spousal consent.
Benefit Amount	100% present value of accrued benefit
Vested Retirement Benefit	Vesting Schedule: Yrs Vest% Yrs Vest% Yrs Vest% Yrs Vest% 01 000 02 020 03 100 04 100 Exclude service before effective date Computation Period: Plan Years Based on Hours Worked Records

MUSTANG DYNAMOMETER
CASH BALANCE PENSION PLAN AND TRUST
VALUATION AS OF 12/31/2009
Summary of Plan Provisions

Accrued Retirement Benefit	Units accrued to date
Early Retirement Benefit	Normal retirement benefit
Benefit Commencement Date	Benefit Adjustment: The benefit is actuarially reduced for each year by which retirement age precedes normal retirement age, or if retirement is after normal retirement, the benefit is the greater of the in-service benefit as of the retirement date and the normal retirement benefit actuarially increased to the retirement date.

MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST
Line 19 - Discounted Employer Contributions
Plan Name: MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST
Plan EIN: 34-1517166
Plan Number: 003

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount
09/14/2010	350000.00	2009	6.33%	335196.00
Total for Minimum Required Contribution	350000.00			335196.00

MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: MUSTANG DYNAMOMETER CASH BALANCE PENSION PLAN AND TRUST
Plan EIN: 34-1517166
Plan Number: 003

Each participant is assumed to retire at age 62.