

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

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 07/01/1982
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DE NORA TECH 100 7TH AVE STE 300 CHARDON, OH 44024-1067	2b Employer Identification Number (EIN) 34-1365932 2c Sponsor's telephone number 440-285-0300 2d Business code (see instructions) 332810

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.	10/11/2010	SUSAN WILDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2010	SUSAN WILDER
	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") DE NORA TECH 100 7TH AVE STE 300 CHARDON, OH 44024-1067	3b Administrator's EIN 34-1365932 3c Administrator's telephone number 440-285-0300
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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	362
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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	178
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	168
d Subtotal. Add lines 6a , 6b , and 6c	6d	349
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	350
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	1

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:
 1C 1G 1I

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) ☒ 1 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. DE NORA TECH	D Employer Identification Number (EIN) 34-1365932	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	800895	350	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	14707591

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add b and c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract e(5) from d)	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

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

A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>12415695</u>
b	Actuarial value 2b <u>13657265</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>3</u> <u>209674</u>
b	For terminated vested participants 3b <u>174</u> <u>4278280</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>105813</u>
(2)	Vested benefits 3c(2) <u>7991678</u>
(3)	Total active 3c(3) <u>174</u> <u>8097491</u>
d	Total 3d <u>351</u> <u>12585445</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.24</u> %
6	Target normal cost 6 <u>226405</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/01/2010</u>
Signature of actuary	Date
<u>DAVID A. STOCKLAS</u>	<u>08-05460</u>
Type or print name of actuary	Most recent enrollment number
<u>PRINCIPAL FINANCIAL GROUP</u>	<u>412-394-9380</u>
Firm name	Telephone number (including area code)
<u>PO BOX 9394</u> <u>DES MOINES, IA 50306-9394</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	4094573	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	251243	0
9	Amount remaining (Item 7 minus item 8).....	3843330	0
10	Interest on item 9 using prior year's actual return of <u>-30.86</u> %	-1186052	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		2262159
b	Interest on (a) using prior year's effective rate of <u>5.94</u> %		134372
c	Total available at beginning of current plan year to add to prefunding balance		2396531
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	2389400	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	267878	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	106.38 %
15	Adjusted funding target attainment percentage.....	15	108.51 %
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	92.06 %
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
03/30/2009	700000	0			
08/31/2010	1140000	0			
			Totals ►	18(b)	1840000
				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 1686114
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	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
35 Balances used to offset funding requirement	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	1686114
38 Interest-adjusted excess contributions for current year (see instructions).....	38	1686114
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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DE NORA TECH	D Employer Identification Number (EIN) 34-1365932	

Part I	Service Provider Information (see instructions)
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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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	8124	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) 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 DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST		B Three-digit plan number (PN) ► 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DE NORA TECH		D Employer Identification Number (EIN) 34-1365932
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)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-022	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 277162
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MONEY MARKET SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-024	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1362559
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EMERG MARKETS SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-013	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 239334
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP BLEND I SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-017	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP GROWTH SEP ACCT-I2		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-018	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1182605
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT-R4		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-027	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 482777
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-005	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1849192
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule D (Form 5500) 2009 v.092308.1		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 979921
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL I SEPARATE ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-048	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 616360
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 283195
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL GROWTH SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-064	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 624850
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1205346
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 819642
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-071	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 271930
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN PREF SECS SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-087	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-094	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 332317

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-096	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 259419
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE I SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-098	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1516397
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROTECT SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-099	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 492354
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-R4

PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-115	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1275654
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a Name of MTIA, CCT, PSA, or 103-12 IE: PR INTERNAT'L VALUE I SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-116	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 636576
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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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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>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</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)	<u>2700000</u>	<u>1140000</u>
(2) Participant contributions	1b(2)	<u>0</u>	<u>0</u>
(3) Other.....	1b(3)	<u>0</u>	<u>0</u>
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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	<u>9752997</u>	<u>14707590</u>
(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)		
(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	12452997	15847590

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
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	12452997	15847590
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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)	1840000	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1840000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2070881
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		4433
d Total income. Add all income amounts in column (b) and enter total.....	2d		3915314

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	510514	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		510514
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	8125	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2082	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		10207
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		520721

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3394593
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: **SS&G FINANCIAL SERVICES, INC.**

(2) EIN: **34-1945695**

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	0
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	0
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	0
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	0
e Was this plan covered by a fidelity bond?.....	X		5000000
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.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**DE NORA TECH, INC.
RETIREMENT
INCOME PLAN
AND TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2009 AND 2008***

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

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Cleveland Office

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
of the De Nora Tech, Inc. Retirement Income Plan and Trust
Chardon, Ohio

We were engaged to audit the accompanying statements of net assets available for benefits of the De Nora Tech, Inc. Retirement Income Plan and Trust (the Plan) at December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2009. These financial statements and supplemental schedules 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 investment information summarized in Note E, which was certified by Principal Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, has 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.

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Cleveland, Ohio
September 29, 2010

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services that
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OSCPA, PCOAB, the AICPA's
Center for Audit Quality, and
The Leading Edge Alliance

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	<u>2009</u>	<u>2008</u>
ASSETS		
Investments, at fair value		
Pooled separate accounts	\$ 14,707,590	\$ 9,752,997
Receivable		
Employer contribution	<u>1,140,000</u>	<u>2,700,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 15,847,590</u>	<u>\$ 12,452,997</u>

See accompanying notes to financial statements.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	<u>2009</u>	<u>2008</u>
CHANGES TO NET ASSETS ATTRIBUTED TO:		
Net appreciation (depreciation) in fair value of investments	\$ 2,070,881	\$ (4,530,067)
Employer contributions	1,840,000	2,700,000
Other income	<u>4,433</u>	<u>-</u>
	3,915,314	(1,830,067)
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	510,514	776,735
Administrative and other expenses	<u>10,207</u>	<u>9,958</u>
	<u>520,721</u>	<u>786,693</u>
 NET INCREASE (DECREASE)	3,394,593	(2,616,760)
 NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of the year	<u>12,452,997</u>	<u>15,069,757</u>
End of the year	<u>\$ 15,847,590</u>	<u>\$ 12,452,997</u>

See accompanying notes to financial statements.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description

The ELTECH Systems Corporation Retirement Income Plan (the ELTECH Plan) was established on July 1, 1982, to cover all employees previously covered under a similar plan sponsored by the former parent of the ELTECH Systems Corporation, Diamond Shamrock Corporation.

Effective January 1, 2000, the ELTECH Plan was amended to convert from a traditional defined benefit pension plan to a cash balance pension plan. Participants of the ELTECH Plan as of December 31, 1999 are considered Grandfathered Members and their initial opening cash balance was calculated based upon the actuarial equivalent of the Grandfathered Member's accrued benefit as of December 31, 1999. Future benefit distributions for Grandfathered Members will be paid out based upon the greater of the following at the time of their retirement: 1) cash balance benefit, or 2) the Grandfathered Member's pension benefit under the provisions of the prior plan agreement (Grandfathered Plan). Future benefit distributions for all other participants will be paid out based upon the cash balance benefit as calculated at the time of retirement.

On August 31, 2005, the ELTECH Systems Corporation was acquired by De Nora North America, Inc., (De Nora N.A.) and changed their name to De Nora Tech, Inc., (the Company). The ELTECH Plan name was officially changed to the De Nora Tech, Inc. Retirement Income Plan and Trust effective October 11, 2007 (herein after the Plan). Effective January 1, 2007, the Plan was restated to revise, among other things, the vesting and retirement provisions (as defined).

General

The Plan is a non-contributory, defined benefit pension plan established to provide retirement benefits for substantially all active salaried and hourly-rated employees. The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Company makes contributions which meet or exceed the minimum funding requirements required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and the Internal Revenue Code.

Vesting

In accordance with the January 1, 2007 restatement, participants become fully vested after completion of 3 years of service (as defined). Prior to the restatement of the Plan, participants became fully vested after completion of five years of service.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description, continued

Benefits

Under the Plan as restated effective January 1, 2007, the normal retirement date is the first day of the month following the participant's 65th birthday. A participant who has attained age 55 and has completed five years of service, but has not attained age 65, may retire on the participant's early retirement date (as defined), and is thereafter entitled to adjusted benefit payments (as defined). Under the Grandfathered Plan, benefits are determined based on the employee's years of membership service and average final pay at the retirement date, as defined in the Grandfathered Plan agreement. Effective December 31, 2004, the Company froze the Grandfathered Plan, such that benefits under the Grandfathered Plan will no longer be adjusted for years of membership service. Under the cash balance pension plan, benefits are determined based upon the employee's age and years of service. A full year's membership service is awarded for 1,000 hours of active employment during the calendar year.

Effective January 1, 2010, the Company completely froze the De Nora Tech, Inc. Retirement Income Plan and Trust. As such, participants will earn interest only on their balances immediately prior to the freezing of the Plan.

Plan termination

The Company anticipates and believes that the Plan will continue without interruption, but reserves the right to discontinue the Plan. In the event that such discontinuance results in the Plan's termination, the assets of the Plan would be distributed in accordance with the priorities specified by ERISA. The Company has purchased insurance from the Pension Benefit Guaranty Corporation (PBGC), a government agency established under ERISA, to help ensure payment of benefits which otherwise may not be payable in the event of the Plan's termination. Payment of benefits to a particular participant is dependent upon both the priority of benefits and the level of benefits guaranteed by the PBGC at the time of termination. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Administration

The Plan is administered by the Retirement Committee (Committee). Members of the Committee are appointed by the Chief Operating Officer and approved by De Nora Tech's Board of Directors. The Principal Life Insurance Company (custodian) receives and holds Plan assets and remits benefits to eligible participants as provided by the Plan. A Company officer was appointed by the Company to serve as trustee of the Plan.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements are prepared on the accrual basis of accounting.

Valuation of investments

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 C for discussion of fair value measurements.

Security transactions and investment income

Purchases and sales of securities of the Plan are reported on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recorded on the accrual basis.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized gains or losses and the unrealized appreciation or depreciation on those investments.

Benefit distributions

Benefit distributions are recorded when paid to participants.

Expenses of the Plan

During the Plan years ended December 31, 2009 and 2008, the Plan incurred \$3,692 and \$9,958 respectively, in investment advisory expenses and administrative expenses for the custodian's services. Certain direct fees, including legal support fees, are paid by the Company and are not reimbursed by the Plan.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities, the reported amounts of additions to and deductions from net assets during the reporting period, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Risks and uncertainties

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Additionally, the Plan's investment securities are exposed to various risks, such as interest rate and market fluctuations. Due to the level of risk associated with certain investment securities, as well as the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the financial statements.

Evaluation of subsequent events

The Plan has evaluated subsequent events through September 29, 2010, which is the date the financial statement were available to be issued, and has determined that there were no subsequent events that have occurred through that date that have not already been reflected in the financial statements and/or disclosed in the notes.

Recent accounting pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) established The Accounting Standards Codification (ASC) as the single source of authoritative accounting guidance. The Codification did not change generally accepted accounting principles but rather enhanced the way accounting principles are organized. The Codification was effective for any fiscal year ending after September 15, 2009.

In April 2009, the FASB issued updated guidance related to disclosure requirements for fair value measurements to require plans to report and define its major equity and debt security types based on the nature and risks of the related investment. The additional fair value disclosures were effective for periods ending on or after June 15, 2009 and have been implemented in these financial statements. As disclosed in Note C, the guidance was applied prospectively for 2009.

NOTE C - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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 measurements.

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.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

Pooled separate accounts: The fair values of participation units in the pooled separate accounts are based upon the net asset values of such accounts which are provided by the custodian. The net asset value is based on the underlying assets owned by the account less liabilities and then divided by the number of shares outstanding. The accounts allow for daily redemptions and contributions.

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

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

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Fixed income	\$ -	\$ 4,979,759	\$ 482,777	\$ 5,462,536
Growth	-	3,567,926	-	3,567,926
Value	-	3,509,196	-	3,509,196
Blend	-	1,596,281	-	1,596,281
Real estate	-	332,317	-	332,317
Emerging markets	-	239,334	-	239,334
Total pooled separate accounts	<u>\$ -</u>	<u>\$ 14,224,813</u>	<u>\$ 482,777</u>	<u>\$ 14,707,590</u>

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

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	<u>\$ -</u>	<u>\$ 9,045,775</u>	<u>\$ 707,222</u>	<u>\$ 9,752,997</u>

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2009 and 2008:

	<u>Fair Value Measurements Using Significant Unobservable Inputs (Level 3)</u>
	<u>Pooled separate account</u>
Balance, January 1, 2008	\$ 881,158
Purchases, sales, issuances, settlements, net	(64,893)
Realized and unrealized losses	<u>(109,043)</u>
Balance, December 31, 2008	707,222
Realized and unrealized losses	<u>(224,445)</u>
Balance, December 31, 2009	<u>\$ 482,777</u>

NOTE D - Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service rendered by employees. Accumulated plan benefits include benefits expected to be paid to (i) retired or terminated employees or their beneficiaries, (ii) beneficiaries of employees who have died, and (iii) present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent that they are deemed attributable to employee service rendered up to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, Principal Financial Group, retained by the Company. The present value amount results from applying actuarial assumptions in order to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death, disability, withdrawal or retirements) between the valuation date and the expected date of payment.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Actuarial present value of accumulated plan benefits, continued

The more significant assumptions used by the actuary in determining the actuarial present value of accumulated plan benefits at January 1, 2009 and January 1, 2008 (the dates of the most recent valuations), and the Company's annual contributions are as follows:

	<u>2009</u>	<u>2008</u>
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Discount Rate	5.18% per annum	6.26% per annum
Rate of Return on Assets	8.00% per annum	8.00% per annum
Annual Rate of Salary Increase	4.50% per annum	4.50% per annum
Life Expectancy of Participants	2009 IRS	2008 IRS
Normal Retirement Age	Age 65	Age 65

The actuarially computed value of accumulated plan benefits at January 1, 2009 and 2008 (the dates of the most recent valuations) are as follows:

	<u>2009</u>	<u>2008</u>
Present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 214,484	\$ 220,486
Other participants	<u>15,392,007</u>	<u>14,519,619</u>
	15,606,491	14,740,105
Nonvested benefits	<u>101,236</u>	<u>71,606</u>
Total present value of accumulated plan benefits	<u>\$ 15,707,727</u>	<u>\$ 14,811,711</u>

The changes in accumulated plan benefits for the periods ended January 1 are as follows:

	<u>2009</u>	<u>2008</u>
Actuarial present value of accumulated plan benefits, beginning of period	\$ 14,811,711	\$ 14,345,018
Increase (decrease) during the year attributable to:		
Benefits accumulated and plan experience	518,316	493,646
Passage of time	1,153,867	1,102,056
Benefits paid	(776,735)	(1,138,629)
Change in actuarial assumptions	<u>568</u>	<u>9,620</u>
Actuarial present value of accumulated plan benefits, end of period	<u>\$ 15,707,727</u>	<u>\$ 14,811,711</u>

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE E - Investments (unaudited)

All investment information disclosed in the accompanying financial statements and schedules, including investments held at December 31, 2009 and 2008, and the net appreciation (depreciation) in fair value of investments and interest and dividends for the years ended December 31, 2009 and 2008, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the custodian of the Plan, Principal Life Insurance Company.

Investments included in pooled separate accounts on the Statements of Net Assets Available for Benefits, that represent 5% or more of the Plan's net assets, are separately identified as of December 31:

	<u>2009</u>	<u>2008</u>
Principal Bond & Mortgage Separate Account	\$ 1,849,192	\$ 2,233,369
Principal Large-Cap Value I Separate Account	1,516,397	922,927
Principal Money Market Separate Account	1,362,559	-
Principal Core Plus Bond I Separate Account	1,275,654	-
Principal Large-Cap Growth I Separate Account	1,205,346	716,507
Principal Large-Cap Growth Separate Account	1,182,605	685,836
Principal Large-Cap S&P 500 Index Separate Account	979,921	-
Principal Large-Cap Value III Separate Account	819,642	*
Principal International Growth Separate Account	*	656,250
Principal International I Separate Account	*	666,613
Principal U.S. Property Separate Account	*	707,222
Principal Large-Cap Blend I Separate Account	*	889,695

* Amount represented less than 5% of Plan's net assets.

Additionally, the plan administrator has obtained certification from the custodian that all information included in the supplemental schedules of (1) assets (held at end of year) and (2) reportable transactions, accompanying the Plan's financial statements is complete and accurate.

The net appreciation (depreciation) in the fair value of the Plan's investments in pooled separate accounts for the years ended December 31, 2009 and 2008 was \$2,070,881 and \$(4,530,067) respectively.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE F - Tax status of the Plan

The Plan obtained its latest determination letter on June 24, 2009, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan Administrator believes that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

NOTE G - Parties-in-interest transactions

All the Plan investments at December 31, 2009 and 2008 are with an affiliate of the custodian. Transactions within these funds are allowable party-in-interest transactions under Section 408 of ERISA.

NOTE H - Restricted distributions

In previous years, the Plan made lump-sum benefit payments to seven of the 25 highest compensated current and former employees. Therefore, as required by ERISA regulations, the Company secured letters of credit with a bank originally totaling \$291,996 in 2007, \$1,834,325 in 2006, \$1,741,652 in 2004, and \$866,783 in 2003, representing the difference between the lump-sum benefit payments made to the participants and the corresponding normal annuity payment option (restricted portion). The purpose of these security arrangements is to ensure the Plan has the ability to recover the restricted portion to the extent necessary, upon the Plan's failure to make benefit payments to other Plan participants. The letters of credit decrease annually by the normal annuity payments that would have been made to these participants for the respective year. As of December 31, 2009 and 2008, the outstanding balance on the aforementioned letters of credit was \$3,651,286 and \$3,903,808, respectively.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

EIN: # 34-1365932

PLAN NO: 001

SCHEDULE H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value at December 31, 2009
*	Principal Bond & Mortgage Separate Account	Pooled Separate Accounts	\$ 1,732,898	\$ 1,849,192
*	Principal Large-Cap Value I Separate Account	Pooled Separate Accounts	1,625,984	1,516,397
*	Principal Money Market Separate Account	Pooled Separate Accounts	1,362,056	1,362,559
*	Principal Core Plus Bond I Separate Account	Pooled Separate Accounts	1,181,816	1,275,654
*	Principal Large-Cap Growth I Separate Account	Pooled Separate Accounts	1,034,623	1,205,346
*	Principal Large-Cap Growth Separate Account	Pooled Separate Accounts	1,144,777	1,182,605
*	Principal Large-Cap S&P 500 Index Separate Account	Pooled Separate Accounts	927,641	979,921
*	Principal Large-Cap Value III Separate Account	Pooled Separate Accounts	862,713	819,642
*	Principal International Value I Separate Account	Pooled Separate Accounts	441,089	636,576
*	Principal International Growth Separate Account	Pooled Separate Accounts	582,545	624,850
*	Principal International I Separate Account	Pooled Separate Accounts	592,119	616,360
*	Principal Inflation Protection Separate Account	Pooled Separate Accounts	539,094	492,354
*	Principal U.S. Property Separate Account	Pooled Separate Accounts	566,077	482,777
*	Principal Real Estate Securities Separate Account	Pooled Separate Accounts	288,362	332,317
*	Principal Mid-Cap Growth III Separate Account	Pooled Separate Accounts	283,422	283,195
*	Principal Mid-Cap Value III Separate Account	Pooled Separate Accounts	279,899	277,162
*	Principal Small-Cap Growth II Separate Account	Pooled Separate Accounts	285,774	271,930
*	Principal Small-Cap Value II Separate Account	Pooled Separate Accounts	253,535	259,419
*	Principal International Emerging Markets Separate Account	Pooled Separate Accounts	159,559	239,334
	Total Investments		\$ 14,143,983	\$ 14,707,590

* Indicates party-in-interest to the Plan

See accompanying notes to financial statements.

DE NORA TECH, INC. RETIREMENT INCOME PLAN AND TRUST

EIN # 34-1365932

PLAN NO: 001

SCHEDULE H, Line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

YEAR ENDED DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of transactions, when aggregated, involving an amount in excess of 5% of the current value of the Plan assets:								
* Principal Life Ins. Co.	Principal Money Market Separate Account							
	1 Purchase	\$ 3,400,000	N/A	N/A	N/A	\$ 3,400,000	\$ 3,400,000	\$ -
	18 Sales	N/A	\$ 2,038,544	N/A	N/A	2,037,944	2,038,544	600
* Principal Life Ins. Co.	Principal Core Plus Bond I Separate Account							
	5 Purchases	1,366,194	N/A	N/A	N/A	1,366,194	1,366,194	-
	8 Sales	N/A	197,451	N/A	N/A	184,378	197,451	13,073
* Principal Life Ins. Co.	Principal Bond & Mortgage Separate Account							
	7 Purchases	570,690	N/A	N/A	N/A	570,690	570,690	-
	30 Sales	N/A	1,212,510	N/A	N/A	1,319,037	1,212,510	(106,527)
* Principal Life Ins. Co.	Principal Large Cap Blend I Separate Account							
	10 Purchases	193,945	N/A	N/A	N/A	193,945	193,945	-
	2 Sales	N/A	1,241,411	N/A	N/A	1,326,931	1,241,411	(85,520)
* Principal Life Ins. Co.	Principal Large Cap S&P 500 Index Separate Account							
	1 Purchase	927,641	N/A	N/A	N/A	927,641	927,641	-

* Indicates party-in-interest to the Plan

See accompanying notes to financial statements.

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DE NORA TECH INC RETIREMENT INCOME PLAN
AND TRUST
EIN 34 1365932
PLAN NUMBER 001
PLAN YEAR 01/01/2009 TO 12/31/2009

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP VALUE III SA-R6	\$ 279,898.95	\$ 277,162.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MONEY MARKET SEP ACCT-R6	\$ 1,362,056.09	\$ 1,362,559.31
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL EMERG MARKETS SA-R6	\$ 159,558.56	\$ 239,334.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LGCAP GROWTH SEP ACCT-I2	\$ 1,144,777.03	\$ 1,182,605.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN U.S. PROPERTY SEP ACCT-R4	\$ 566,076.63	\$ 482,777.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN BOND AND MORTGAGE SA-R6	\$ 1,732,897.55	\$ 1,849,192.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LGCAP S&P 500 INDEX SA-R6	\$ 927,640.76	\$ 979,921.13
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL I SEPARATE ACCT-R6	\$ 592,119.17	\$ 616,360.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP GROWTH III SA-R6	\$ 283,421.86	\$ 283,195.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL GROWTH SEP ACCT-R6	\$ 582,544.57	\$ 624,850.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP GROWTH I SA-R6	\$ 1,034,623.10	\$ 1,205,346.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP VALUE III SA-R6	\$ 862,712.65	\$ 819,642.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN SMALL CAP GROWTH II SA-R6	\$ 285,773.73	\$ 271,930.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN REAL ESTATE SECS SA-R5	\$ 288,362.49	\$ 332,317.00
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN SMALL CAP VALUE II SA-R6	\$ 253,535.24	\$ 259,419.07

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DE NORA TECH INC RETIREMENT INCOME PLAN
AND TRUST
EIN 34 1365932
PLAN NUMBER 001
PLAN YEAR 01/01/2009 TO 12/31/2009

[illegible]

Schedule SB, Line 26 - Schedule of Active Participant Data
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

The De Nora Tech, Inc. Retirement Income Plan and Trust

Valn Date 1/01/2009

Form 5500 - Schedule of Active Participant Data																				
Attained Age	YEARS OF CREDITED SERVICE																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 and up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		4		0		0		0		0		0		0		0		0	
25 to 29	0		11		0		0		0		0		0		0		0		0	
30 to 34	0		5		1		2		0		0		0		0		0		0	
35 to 39	0		5		3		6		2		1		0		0		0		0	
40 to 44	0		5		1		4		5		3		0		0		0		0	
45 to 49	0		9		0		5		5		8		2		1		0		0	
50 to 54	0		9		3		7		1		6		5		9		2		0	
55 to 59	0		6		3		4		1		1		0		5		7		0	
60 to 64	0		3		0		2		3		1		0		3		0		1	
65 to 69	0		0		0		2		0		1		0		0		0		0	
70 & up	0		0		0		0		0		0		0		1		0		0	

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Assumptions Prescribed by Law													
Mortality	<u>During Benefit Payment Period</u> IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female. <u>Before Benefit Payment Period</u> IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.												
Assumptions Selected by Actuary													
Retirement Age	Active Participant: <table border="1"> <thead> <tr> <th>Age</th><th>Probability of Retirement</th></tr> </thead> <tbody> <tr> <td>55-60</td><td>5%</td></tr> <tr> <td>61</td><td>15%</td></tr> <tr> <td>62</td><td>30%</td></tr> <tr> <td>63-64</td><td>15%</td></tr> <tr> <td>65</td><td>100%</td></tr> </tbody> </table> Inactive participants are assumed to retire at age 65.	Age	Probability of Retirement	55-60	5%	61	15%	62	30%	63-64	15%	65	100%
Age	Probability of Retirement												
55-60	5%												
61	15%												
62	30%												
63-64	15%												
65	100%												
Upcoming Year Salary Increase	The preceding year's salary is increased by 4.50% at each age. Note: not used for SFAS 35 calculations.												
Disability	1987 Commissioner's Group Disability Table, six month elimination period, male and female.												
Marriage	100% married; husbands are 3 years older than wives.												
Withdrawal	2003 Society of Actuaries Small Plan Age Table, multiplied by 0.75.												
Wage Base Increase	3.50% per year.												
Compensation Limit Increase	3.00% increase per year used in the calculation of the IRC 404 Maximum Deduction cushion. See Calculated Deduction in Rules and Regulations.												

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Form of Benefit and Basis	100% of active participants will elect a benefit paid in a lump sum at the assumed retirement ages based on the applicable mortality and the plan's funding segment rates. Below are samples of assumed lump sum rates at age various retirement ages for any distributions in the current plan year. <table data-bbox="656 436 1346 636"> <tr> <th>Age</th><th>Rate</th></tr> <tr> <td>55</td><td>\$157.31</td></tr> <tr> <td>62</td><td>\$140.34</td></tr> <tr> <td>65</td><td>\$131.84</td></tr> </table> Active participants who terminate before the earliest assumed retirement age are assumed to receive a single sum on the same basis paid immediately. Participants who are already terminated on the valuation date are assumed to receive their benefit on the normal form at the assumed retirement age.	Age	Rate	55	\$157.31	62	\$140.34	65	\$131.84
Age	Rate								
55	\$157.31								
62	\$140.34								
65	\$131.84								
Cash Balance Crediting Rate	5.75% compounded annually								
Actuarial Equivalence (for Long-Term Contribution Level and SFAS 35 calculations)	5.75%, 1994 GAR								
Methods Prescribed by Law									
Liability Measure	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year.								

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Methods Selected by Plan Sponsor	
Asset Measure	The asset valuation method is prescribed by law for plans that elect to use a value other than market value. For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years. The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value. When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.
Yield Curve Rates	Full yield curve. Use the rates through the month of October.
PBGC Premium Basis	Premiums are calculated using the funding target rates used for the plan year. Once elected, must continue on this basis for 5 years before a change can be made.
Methods Elected by Actuary	
Retirees	Assets and liabilities for current and future retirees are included.
HCE Benefit Payment Restrictions	A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by: • any retiree benefit index or floor • amounts for HCEs who were previously restricted • an amount for the retiring HCE

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Assumptions and Methods Elected by Actuary Long-Term Contribution Level and SFAS No.35	
With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost.	
Interest Rate Used to Value Liabilities	8.00%
Benefit Liability	Long-Term Contribution Level reflects: • Service and compensation projected to the age benefits are assumed to be paid. • Compensation and benefit limits projected at 3.00% per year.
Long-Term Contribution Level	Allocates the difference between the Benefit Liability and the Actuarial Value of Assets as a level percentage of payroll per year.

Schedule SB, Line 2a - Explanation of Assets
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$2,700,000 contributions received after the plan year end with a discounted value of \$2,662,698.

Schedule SB, Line 22 - Description of Weighted Average Retirement Age
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age.

Schedule SB, Line 25 – Change in Method
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

A change in funding method has occurred since last year due to:

- a change in the valuation interest rate to use yield curve
- use of 3 month lookback for the valuation interest rate
- a change in the asset valuation method to use smoothed value
- a change to include an administrative expense estimate in the Target Normal Cost

These changes are available under Code section 430 and do not need IRS approval.

Schedule SB, Part III - Explanation of Funded Ratios
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

For 2009 and prior years, funded ratios were rounded to the nearest 0.01% for operational purposes.

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 01/21/2008 including amendments through number 6.

Plan Eligibility	
Service	One year of service.
Class	All employees.
Entry Date	The first day of the month coinciding with or following the date on which an employee meets the eligibility requirements.

Normal Retirement Benefit	
Age	Attained age 65.
Form	Monthly annuity payable for life (optional forms may be elected in advance of retirement).
Amount (accrued benefit)	The greater of (a) or (b) below: (a) Grandfathered benefit: The excess of (1) multiplied by the ratio of years of Membership at date of termination to years of Membership projected to age 65 or actual Retirement Date if later, over (2) below: (1) Sum of (i), (ii) and (iii) below: (i) 1.05% of Final Pay times expected years of Membership up to 15. (ii) 1.35% of Final Pay times expected years of Membership in excess of 15. (iii) 0.40% of Differential Pay times expected years of Membership up to 35. (2) Accrued benefits under the Diamond Shamrock Corporation Retirement Income Plan as of June 30, 1982 (or transfer date, if later). But not less than the benefit accrued as of December 31, 1988. The grandfathered benefit continues to accrue until December 31, 2004, for all grandfathered employees, and is then frozen. (b) Cash balance benefit: The sum of (1), (2) and (3) below:

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

- (1) Initial opening balance: Actuarial equivalent of the grandfathered benefit as of December 31, 1999, for grandfathered employees. For nongrandfathered employees the opening balance is the amount they would have accrued in (2) if the plan was effective as of April 1, 1999.
- (2) Cash balance credits: For plan years beginning on or after January 1, 2000, an amount equal to the participant's compensation multiplied by the appropriate percentage from the table below using age and service as of the end of the plan year. Age and service are based upon whole years plus completed whole months divided by twelve (12).

Sum of Age Plus Service	Percentage on All Compensation	Percentage on Compensation in Excess of the Social Security Wage Base
<40	4.0%	4.0%
40-54	5.0%	5.0%
55-69	6.0%	5.7%
>70	7.0%	5.7%

- (3) Interest credits: For each plan year up to the benefit commencement date, interest based on 30-year Treasury securities as of the month of December in the preceding plan year, subject to a minimum of 2% and a maximum of 10

Early Retirement Benefit

Age	Attained age 55.
Service	Five years of service (if hired before 1/1/92, no service requirement).
Form	Same as normal retirement benefit.
Amount	Accrued benefit on early retirement date reduced by 5% per year before age 62 to reflect the fact that early retirement date precedes normal retirement date.

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Late Retirement Benefit	
Age	No maximum age
Form	Same as normal retirement benefit.
Amount	Accrued benefit on late retirement date
Termination Benefit	
Vesting Percentage	100% after three years of vesting service.
Form	Same as normal retirement benefit with income deferred until normal retirement date.
Amount	Accrued benefit on date of termination multiplied by the vesting percentage. For payment before age 65, benefits are reduced 26.67% at age 61, 33.33% at age 60, 3.333% for each year between 60 and 55, then actuarially below age 55 for the grandfathered benefit.
Survivor Annuity Death Benefit	
Eligibility	Qualified participant vested in an accrued benefit.
Form	Monthly annuity payable to beneficiary, deferred to participant's earliest retirement date if later than the date of death.
Amount	If death occurs, the amount paid to the beneficiary is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 341365932 Plan No. 001

Definitions	
Compensation	Calendar year wages for the purposes of income tax withholding including elective contributions to plans under Code Sections 125, 402(a)(8), 402(h) or 403(b), less certain excluded amounts. Annual compensation for plan purposes is limited based on current Internal Revenue Code maximums.
Final pay	The annualized average of the 36 highest consecutive calendar months of Compensation in the last 60 calendar months prior to termination of employment.
Differential pay	The portion of Final Pay which exceeds Covered Compensation.
Covered compensation	The average of the Social Security taxable wage bases for the 35 years ending in the year an employee reaches Social Security Retirement Age.
Grandfathered employee	Employee with Membership beginning prior to January 1, 1999.
Membership	Each employee shall become a Member as of the date one year prior to the first day of the month which next follows completion of one year of service.
Optional Forms of Benefit Payments	The optional forms of benefit payments are: • Monthly annuity payable for life or Social Security adjusted, or 5 or 10 years certain and life • Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 75, or 100 • Single sum payment equal to the present value of the retirement benefit The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.

Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

DE NORA TECH INC RETIREMENT INCOME PLAN
AND TRUST
EIN 34 1365932
PLAN NUMBER 001
PLAN YEAR 01/01/2009 TO 12/31/2009

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Pooled Separate Accounts PRINCIPAL MONEY MARKET SEPARAT	1		\$ 3,400,000.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL MONEY MARKET SEPARAT		18		\$ 2,038,543.76	\$ 599.85
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP	5		\$ 1,366,193.74		\$ 0.00
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP		8		\$ 197,450.51	\$ 13,072.76
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE	7		\$ 570,690.32		\$ 0.00
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE		30		\$ 1,212,509.58	\$ 106,526.55-
Pooled Separate Accounts PRINCIPAL LARGE CAP BLEND I SEP	10		\$ 193,944.73		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP BLEND I SEP		2		\$ 1,241,410.88	\$ 85,520.19-
Pooled Separate Accounts PRINCIPAL LARGE CAP S&P 500 IND	1		\$ 927,640.76		\$ 0.00

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
▶ Round off amounts to nearest dollar.		
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.		
A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</u>	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	<u>12415695</u>	
b Actuarial value	2b	<u>13657265</u>	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	<u>3</u>	<u>209674</u>
b For terminated vested participants	3b	<u>174</u>	<u>4278280</u>
c For active participants:			
(1) Non-vested benefits	3c(1)		<u>105813</u>
(2) Vested benefits	3c(2)		<u>7991678</u>
(3) Total active	3c(3)	<u>174</u>	<u>8097491</u>
d Total	3d	<u>351</u>	<u>12585445</u>
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>8.24 %</u>	
6 Target normal cost	6	<u>226405</u>	

Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	
SIGN HERE <u>David A. Stocklas</u> Signature of actuary Type or print name of actuary Principal Financial Group Firm name PO Box 9394 Des Moines, IA 50306-9394 Address of the firm	<u>9-1-2010</u> Date <u>0805460</u> Most recent enrollment number <u>412-394-9380</u> Telephone number (including area code)

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)	4094573	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	251243	0
9 Amount remaining (Item 7 minus item 8).....	3843330	0
10 Interest on item 9 using prior year's actual return of <u>-30.86</u> %	-1186052	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		2262159
b Interest on (a) using prior year's effective rate of <u>5.94</u> %		134372
c Total available at beginning of current plan year to add to prefunding balance		2396531
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections.....	2389400	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	267878	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	106.38 %
15 Adjusted funding target attainment percentage.....	15	108.51 %
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	92.06 %
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
03/30/2009	700000	0			
08/31/2010	1140000	0			
Totals ►			18(b)	1840000	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	1686114

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	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
35 Balances used to offset funding requirement	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	1686114
38 Interest-adjusted excess contributions for current year (see instructions)	38	1686114
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