Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/03/2009

A This return/report is for: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [X] final return/report

[ ] an amended return/report [X] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program

[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
PENSION PLAN FOR EMPLOYEES OF LUMMUS TECHNOLOGY REPRESENTED BY THE LUMMUS EMPLOYEES ASSOCIATION, INC.

1b Three-digit plan number (PN) ▶ 008

1c Effective date of plan 10/01/1969

2a Plan sponsor's name and address (employer, if for single-employer plan)
LUMMUS TECHNOLOGY INC.

2103 RESEARCH FOREST DRIVE
THE WOODLANDS, TX 77380-2624

2b Employer Identification Number (EIN) 13-0989425

2c Plan sponsor's telephone number 832-513-1000

2d Business code (see instructions) 335900

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
LUMMUS TECHNOLOGY INC. 2103 RESEARCH FOREST DRIVE
THE WOODLANDS, TX 77380-2624

3b Administrator's EIN 13-0989425

3c Administrator's telephone number 832-513-1000

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

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	49
b Total number of participants at the end of the plan year	**5b**	0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

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

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

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

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2196630	0
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2196630	0

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: **(1)** Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	7579	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		7579
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1682317	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	521892	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		2204209
i Net income (loss) (subtract line 8h from line 8c)	8i		-2196630
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G 3H

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		25000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

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

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

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

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

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	0

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

Part VII Plan Terminations and Transfers of Assets

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

If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a 475825

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	LARRY G PITTMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	LARRY G PITTMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/03/2009

▶ **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
PENSION PLAN FOR EMPLOYEES OF LUMMUS TECHNOLOGY REPRESENTED BY THE LUMMUS EMPLOYEES ASSOCIATION, INC.

B Three-digit plan number (PN) ▶ 008

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

D Employer Identification Number (EIN)
13-0989425

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

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2	Assets:			
a	Market value	**2a**		2196630
b	Actuarial value	**2b**		2196630
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	28	725880
b	For terminated vested participants	**3b**	3	40358
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		25295
	(2) Vested benefits	**3c(2)**		423971
	(3) Total active	**3c(3)**	10	449266
d	Total	**3d**	41	1215504
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.11 %
6	Target normal cost	**6**		48779

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

	07/15/2010
Signature of actuary	Date
MARGARET FUREY	08-04849
Type or print name of actuary	Most recent enrollment number
PRIAC	860-534-2895
Firm name	Telephone number (including area code)
280 TRUMBULL ST HARTFORD, CT 06103	
Address of the firm	

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	83120	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	83120	0
10	Interest on item 9 using prior year's actual return of 2.43 %	2020	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 5.92 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	85140	0

Part III Funding percentages

14	Funding target attainment percentage	14	173.71 %
15	Adjusted funding target attainment percentage	15	180.72 %
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	189.99 %
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
			Totals ► 18(b)	0	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	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.07 %	6.09 %	6.56 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

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**

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** 0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) **34** 0

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

36 Additional cash requirement (item 34 minus item 35) **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 0

38 Interest-adjusted excess contributions for current year (see instructions) **38** 0

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0

40 Unpaid minimum required contribution for all years **40** 0

SCHEDULE SB (Form 5500)	Single-Employer Defined Benefit Plan Actuarial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	2009 This Form is Open to Public Inspection

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

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

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

A Name of plan	B Three-digit plan number (PN) ▶	008
Pension Plan for Employees of Lummus Technology Re presented by		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	**D** Employer Identification Number (EIN)	
Lummus Technology, Inc.	13-0989425	

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

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

Part I Basic Information

1	Enter the valuation date: Month 1 Day 1 Year 2009			
2	Assets:			
	a Market value	2a		2,196,630
	b Actuarial value	2b		2,196,630
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	28	725,880
	b For terminated vested participants	3b	3	40,358
	c For active participants:			
	(1) Non-vested benefits	3c(1)		25,295
	(2) Vested benefits	3c(2)		423,971
	(3) Total active	3c(3)	10	449,266
	d Total	3d	41	1,215,504
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.11 %
6	Target normal cost	6		48,779

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 Margaret F. Furey — Signature of actuary — 7/15/2010 — Date

Margaret Furey — Type or print name of actuary — 08-04849 — Most recent enrollment number

PRIAC — Firm name — (860)534-2895 — Telephone number (including area code)

280 Trumbull St

Hartford CT 06103-

Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	83,120	N/A
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	83,120	0
10	Interest on item 9 using prior year's actual return of 2.43 %	2,020	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 5.92 %		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	85,140	0

Part III Funding percentages

14	Funding target attainment percentage	14	173.71 %
15	Adjusted funding target attainment percentage	15	180.72 %
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	189.99 %
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
			Totals ► 18(b)	0	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.07 %	6.09 %	6.56 %	

b Applicable month (enter code) — **21b**: 4

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**	
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**	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	0

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

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

EIN/PN: 13-0989425 / 008
IN-17296
Pension Plan for Employees of
Lummus Technology
Represented by Lummus
Employees' Association, Inc.

ATTACHMENT TO SCHEDULE SB (FORM 5500)

ACTUARIAL INFORMATION

The following separate exhibits are attached:

Schedule SB, line 22 - Description of Average Retirement Age
Schedule SB, line 24 - Changes Since Last Year's Valuation
Schedule SB, line 26 - Schedule of Active Participants
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Schedule SB, Part V - Summary of Plan Provisions

Pension Plan for Employees of Lummus Technology Represented by Employees' Association, Inc.
EIN / PN: 13-0989425 / 008
Attachment to 2008 Schedule SB (Form 5500)
Line 22 - Description of Weighted Average Retirement Age

Age	Probability	Number Retiring	Number Remaining	Result
55	10.00%	0.100000	0.900000	5.500000
56	5.00%	0.045000	0.855000	2.520000
57	5.00%	0.042750	0.812250	2.436750
58	5.00%	0.040613	0.771638	2.355525
59	5.00%	0.038582	0.733056	2.276331
60	5.00%	0.036653	0.696403	2.199167
61	5.00%	0.034820	0.661583	2.124029
62	20.00%	0.132317	0.529266	8.203625
63	5.00%	0.026463	0.502803	1.667188
64	5.00%	0.025140	0.477663	1.608969
65	50.00%	0.238831	0.238831	15.524038
66	50.00%	0.119416	0.119416	7.881435
67	50.00%	0.059708	0.059708	4.000425
68	50.00%	0.029854	0.029854	2.030067
69	50.00%	0.014927	0.014927	1.029960
70	100.00%	0.014927	0.000000	1.044887
				62.402396

(1)	(2)	(3)	(4) = (2) x (3)	(5) = (1) x (4)	(6)

Decrement Age	Participants	Retirement Probability	Retirees	Age-Weighted Retirees	Weighted Avg-Retirement Age
55	1000	10%	100.0	5500.0	
56	900.0	5%	45.0	2520.0	
57	855.0	5%	42.8	2436.8	
58	812.3	5%	40.6	2355.5	
59	771.6	5%	38.6	2276.3	
60	733.1	5%	36.7	2199.2	
61	696.4	5%	34.8	2124.0	
62	661.6	20%	132.3	8203.6	
63	529.3	5%	26.5	1667.2	
64	502.8	5%	25.1	1609.0	
65	477.7	50%	238.8	15524.0	
66	238.8	50%	119.4	7881.4	
67	119.4	50%	59.7	4000.4	
68	59.7	50%	29.9	2030.1	
69	29.9	50%	14.9	1030.0	
70	14.9	100%	14.9	1044.9	

Sum of Age-Weighted Retirees / Participants at First Decrement = 62402.4 / 1000 = 62.0

Changes Since Last Year's Valuation

Changes in Pension Plan Provisions

There were no changes in the pension plan provisions recognized with this actuarial valuation.

New Legislation

Effective with this valuation, as stipulated by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), estimated expenses to be paid from Plan assets have been included in the target normal cost.

Changes in Actuarial Assumptions

There were no changes in the non-prescribed Actuarial Assumptions recognized with this actuarial valuation .

Changes in Actuarial Cost Method

There were no changes to the actuarial cost method recognized with this valuation.

Benefit Restrictions and "At Risk" Status

There are no benefit restrictions associated with the current plan year.

The plan is not considered "At Risk" for the current plan year.

Number of Active Employees as of January 1, 2009 -- Distribution by Age and Service

Attained Age	Years of Credited Service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25											
25-29											
30-34											
35-39											
40-44						1					1
45-49				1		1					2
50-54		2									2
55-59		1							1		2
60-64											
65-69					1	2					3
70 +											
Total		3		1	1	4			1		10

Prudential

Effective Date	October 1, 1969 as amended through January 1, 2008.
Eligibility	Any hourly paid person employed by the Company who is covered by a collective bargaining agreement between the Company and the Union and who is employed at the Company's plant at Bloomfield, New Jersey.
Credited Service	All years of Service with the Employer from date of employment to retirement, termination of employment, or date of death. Service in excess of 40 years is excluded.
Normal Form of Annuity	Life Annuity
Normal Retirement Date	Age 65 with 5 years of participation in the Plan.
Normal Retirement Benefit	Monthly benefit of $33 times years of Credited Service
Early Eligibility	Age 55 with 5 years of Vesting Service
Early Retirement Benefit	Normal Retirement Benefit, reduced by .3% for each month that retirement precedes age 65. No reduction if retirement occurs after age 62 with 20 years of Vesting Service.
Disability Benefit	
Eligibility	Without reduction payable 6 months total and permanent disablement following 7 years of Vesting Service.
Monthly Benefit	$33 multiplied by years of Credited Service to the date of disablement
Termination Benefit	
Eligibility	5 years of Vesting Service
Monthly Benefit	$33 multiplied by years of Credited Service, payable without reduction at age 65 or after age 55 reduced by .6% for each month that retirement precedes age 65 until age 60 plus .3% for each month that retirement precedes age 60.
Pre-Retirement Death Benefit	
Eligibility	5 years of Vesting Service
Benefit	50% of the pension benefit accrued to date of death reduced by the appropriate early retirement and joint-and-survivor factors, payable until the later of (1) the date of employee's death and (2) age 55

Prudential

Actuarial Cost Method

Costs have been computed in accordance with the Unit Credit Actuarial Cost Method and reflect the actuarial assumptions described in "Plan Assumptions" of this report as provided under the applicable regulations of the Pension Protection Act of 2006.

Target Normal Cost

The Target Normal Cost is the present value of benefits expected to accrue during the plan year for all Participants plus an estimate of the expenses to be paid from the plan assets during the plan year.

Target Liability and Funding Shortfall

As of January 1, 2009, a Target Liability is established which represents the present value of accrued benefits. This Target Liability is offset by adjusted assets, and the remainder (i.e. Funding Shortfall), if any, is amortized over seven years.

Subsequent changes in the Funding Shortfall due to asset experience, liability experience, plan amendments, and/or actuarial assumption changes will be amortized over a seven year period from their valuation dates.

Discount Rate

The plan sponsor has elected to use the Segment Rate approach for discount rate purposes, with an applicable month that is 4 months prior to the valuation date.

The plan sponsor elected not to phase in the new interest rate basis. Refer to the plan assumptions section (Appendix E) for additional detail.

Asset Valuation Method

Assets have been valued in accordance with generally accepted procedures as described below.

Funds invested in the General Accounts of an insurance company.	Stated contract value of funds
Funds invested in insurance company Separate Accounts.	Market value

Each assumption, used in combination, represents the best estimate of anticipated experience under the plan. Each assumption used (a) is reasonable taking into account the experience of the plan and reasonable expectations, or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable.

The actuarial assumptions as of January 1, 2008 used in this report are:

Mortality:

Male: The IRS 2009 Static Mortality Table (male).
Female: The IRS 2009 Static Mortality Table (female).

Investment Return:

Funding:
Non-transitional segment rates with a 4 month look back: September 2008 rates, 5.07%, 6.09%, and 6.56%

Accounting:
8.0% per annum, compounded annually, net of investment and contract fees.

Salary Scale: N/A

Retirement Age: Rates varying by age

Age	Rate
55	10%
56-61	5%
62	20%
63-64	5%
65-69	50%
70	100%

Disability Rates: One-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).

Termination Rates: The probabilities that Participants at the ages indicated will terminate before reaching the assumed retirement age are:

Age	Rate
20	14.7%
30	6.8%
40	2.6%
50	0%

Estimated Expenses:	$30,000
Normal Form of Payment:	Life annuity
Survivor's Benefit:	It is assumed that husbands are 3 years older than wives and that 85% of the male Participants and 85% of the female Participants who are or will become eligible for coverage under the Survivor's Benefit will be survived by an eligible survivor.

Plan Name	**Pension Plan for Employes of Lummus Technology Represented by the Lummus Employees Association, Inc.**
Plan Sponsor EIN	**3-0989425**
ERISA Plan #	**008**
Plan Year Ending	**12/03/2009**

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