

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 THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1963
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) C.J. KREHBIEL COMPANY 3962 VIRGINIA AVENUE CINCINNATI, OH 45227
2b	Employer Identification Number (EIN) 31-0345250
2c	Sponsor's telephone number 513-271-6035
2d	Business code (see instructions) 323100

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	RONALD DETTMER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") C.J. KREHBIEL COMPANY 3962 VIRGINIA AVENUE CINCINNATI, OH 45227	3b Administrator's EIN 31-0345250 3c Administrator's telephone number 513-271-6035
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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	161
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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	121
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	20
d Subtotal. Add lines 6a , 6b , and 6c	6d	144
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	145
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

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:
1B 1G

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

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

a Pension Schedules

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

b General Schedules

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

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 THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF C.J. KREHBIEL COMPANY	D Employer Identification Number (EIN) 31-0345250
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 01 Day 01 Year 2009	
2	Assets:	
a	Market value	2a 7882352
b	Actuarial value	2b 7882352
3	Funding target/participant count breakdown	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a 4 32837
b	For terminated vested participants	3b 15 193306
c	For active participants:	
(1)	Non-vested benefits	3c(1) 101376
(2)	Vested benefits	3c(2) 5150257
(3)	Total active	3c(3) 154 5251633
d	Total	3d 173 5477776
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 6.41 %
6	Target normal cost	6 20000

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	07/29/2010
HANS NIENABER	Date 08-05737
CUNI, RUST & STRENK, INC.	Most recent enrollment number 513-891-0270
4540 COOPER ROAD, SUITE 304 CINCINNATI, OH 45242-5617	Telephone number (including area code)
Address of the firm	

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)	3552757	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8).....	3552757	
10	Interest on item 9 using prior year's actual return of <u>-31.97</u> %	-1135816	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		
b	Interest on (a) using prior year's effective rate of <u>5.99</u> %		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.....		
12	Reduction in balances due to elections or deemed elections.....	12365	
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	2404576	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	100.00 %
15	Adjusted funding target attainment percentage.....	15	143.90 %
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	157.00 %
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)	18(c)

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:

5.32 %

2nd segment:

6.45 %

3rd segment:

6.69 %

☐ N/A, full yield curve used**b** Applicable month (enter code)**21b****22** Weighted average retirement age**22**

65

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****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**

20000

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment**b** Waiver amortization installment**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**

20000

35 Balances used to offset funding requirement

Carryover balance

20000

Prefunding balance

Total balance

20000

36 Additional cash requirement (item 34 minus item 35).....**36****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****39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....**39****40** Unpaid minimum required contribution for all years**40**

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 THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 C.J. KREHBIEL COMPANY	D Employer Identification Number (EIN) 31-0345250

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
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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)

CUNI, RUST & STRENK

4540 COOPER ROAD, SUITE 304
CINCINNATI, OH 45242

31-1227755

(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?
11	NONE	16325	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

BARNES DENNIG & CO., LTD

150 EAST FOURTH STREET
CINCINNATI, OH 45202

31-1119890

(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?
10	NONE	12193	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

PNC BANK

1900 EAST NINTH STREET
CLEVELAND, OH 44114

22-1146430

(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	TRUSTEE	17591	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

FROST BROWN TODD LLC

2200 PNC TOWER, 201 EAST FIFTH STRE
CINCINNATI, OH 45202

61-0722001

(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?
29	NONE	5000	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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 C.J. KREHBIEL COMPANY	D Employer Identification Number (EIN) 31-0345250	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	14241	13575
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	435945	646433
(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)	0	8087
(B) Common	1c(4)(B)	2892219	2324300
(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)		
(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)	4880919	6703938
(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	8223324	9696333

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	21753	37857
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	21753	37857

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8201571	9658476
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	258	
(B) U.S. Government securities	2b(1)(B)	116	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		374
(2) Dividends: (A) Preferred stock	2b(2)(A)	24	
(B) Common stock	2b(2)(B)	208604	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		208628
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	2185700	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2185700
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-725789
c Other income.....	2c		28617
d Total income. Add all income amounts in column (b) and enter total.....	2d		1697530

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	189506	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		189506
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	33528	
(2) Contract administrator fees	2i(2)	17591	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		51119
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		240625

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1456905
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: BARNES DENNIG & CO., LTD.

(2) EIN: 31-1119890

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

A Name of plan <u>THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>C.J. KREHBIEL COMPANY</u>	D Employer Identification Number (EIN) <u>31-0345250</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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): _____ 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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The C.J. Krehbiel Company Employees' Pension Plan

Financial Statements

Years Ended December 31, 2009 and 2008

With Report of Independent Certified Public Accountants



BARNES DENNIG
Accounting • Tax • Business Insight

Report of Independent Certified Public Accountants

To the Trustees of
The C.J. Krehbiel Company Employees' Pension Plan
Cincinnati, Ohio

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of The C.J. Krehbiel Company Employees' Pension Plan as of December 31, 2009 and 2008, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2009, and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009. These financial statements and 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 information summarized in Note 8, which was certified by National City Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. The Plan Administrator has obtained a certification from the trustee as of December 31, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the Plan Administrator by the trustees 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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Cincinnati, Ohio
September 28, 2010

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Statements of Net Assets Available for Benefits December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Investments, at fair value:		
Mutual Funds	\$ 6,703,938	\$ 4,880,919
Common stock	2,324,300	2,892,219
Money market fund	646,433	435,945
Preferred Stock	<u>8,087</u>	<u>-</u>
Total investments	<u>9,682,758</u>	<u>8,209,083</u>
Accrued interest and dividends	<u>13,575</u>	<u>14,241</u>
Total assets	<u>9,696,333</u>	<u>8,223,324</u>
Liabilities		
Cash overdraft	25,420	12,861
Accrued administrative expenses	<u>12,437</u>	<u>8,892</u>
Total assets	<u>37,857</u>	<u>21,753</u>
Net assets available for benefits	<u><u>\$ 9,658,476</u></u>	<u><u>\$ 8,201,571</u></u>

The accompanying notes are an integral part of these financial statements

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Statements of Changes in Net Assets Available for Benefits Year Ended December 31, 2009

Additions:

Investment income	
Net appreciation in fair value of investments	\$ 1,459,935
Dividends	208,604
Interest	374
Other	<u>28,617</u>
 Total income	 <u>1,697,530</u>

Deductions:

Benefits paid for retirements and terminations	189,506
Administrative expenses	<u>51,119</u>
 Total deductions	 <u>240,625</u>
 Net increase	 1,456,905

Net assets available for benefits:

Beginning of year	<u>8,201,571</u>
 End of year	 <u><u>\$ 9,658,476</u></u>

The accompanying notes are an integral part of these financial statements

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of The C.J. Krehbiel Company Employees' Pension Plan (the Plan) have been prepared on the accrual basis of accounting using accounting principles generally accepted in the United States of America.

Investment Valuation

The Plan's investments consist of corporate common stocks, preferred stocks, United States government securities, collective trust funds, and money market funds. The corporate common stocks, United States government securities, and money market funds are valued at fair value based on quoted market prices as of the last business day of the year. The collective trust funds are valued at fair value based on the market prices of individual securities comprising the funds as of the last business day of the year.

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 ordinary transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements. Investment valuation is subject to volatility inherent to marketable equity securities.

Investment transactions are accounted for on the trade date (the date the order to buy or sell is executed). Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Employee Contributions

Prior to the adoption of The C.J. Krehbiel Company 401(k) Plan on June 1, 1987, participants in the Plan could make after-tax contributions to the Plan. Any contributions to the Plan before 1987 will remain in the Plan and continue to be invested until they are paid. These contributions are typically invested in low-risk bonds and money market funds which are at the discretion of the plan trustees. The balance of these employee contributions and the reinvested income totaled \$328,227 and \$328,111 at December 31, 2009 and 2008, respectively. If a participant terminates and is entitled to receive a retirement benefit under the regular part of the Plan, then the value of the voluntary account will be used to increase the amount of your retirement benefit under the Plan. If, however, you are not entitled to a retirement benefit under the regular part of the Plan, then the voluntary account will be distributed to the participant as if it were a regular retirement benefit under the Plan. Regular retirement benefits are generally not payable before your retirement during employment.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

Expenses

In 2009 and 2008, certain expenses and costs of administering the Plan were paid by The C. J. Krehbiel Company (the Company).

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related Party Transactions

Certain Plan investments are invested in mutual funds managed by National City Bank. National City Bank is the Trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest.

Several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employees to the Plan.

Income

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments which consists of unrealized appreciation (depreciation) in those investments.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Management believes that the estimates utilized in preparing its financial statements are reasonable and prudent.

Subsequent Events

The Company has evaluated subsequent events through September 28, 2010, which is the date these financial statements were available to be issued, and have determined that there are no subsequent events that require disclosure under applicable GAAP for subsequent events.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of The C.J. Krehbiel Company Employees' Pension Plan provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit plan that provides retirement benefits to substantially all Employees' who have attained age 21 and completed one year of eligible service. The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan members. The contributions are designed to fund the Plan's normal service costs on a current basis. National City Bank is the Plan's trustee. Cuni, Rust & Strenk is the Plan's Actuary. The Plan is administered by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As of April 15, 2009, the Plan does not permit new entrants.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Benefits under the Plan are funded by the Company. Contributions are made based on recommendations by the Actuary, who performs annual valuations of the Plan. The funds are held, invested, and disbursed by the trustee.

Normal retirement occurs at the age of 65 with a monthly benefit based upon the sum of: 1.1% of the employee's average compensation for the years 1993 - 1997 up to the 1997 covered compensation amount, 1.6% of the average compensation for the years 1993 - 1997 in excess of the 1997 covered compensation amount times the years of benefit service at December 31, 1997, 1.1% of the annual compensation for each year after 1997 times the benefit factor for each year and 0.5% of the annual compensation in excess of the integration level times the lesser of the individual's benefit factor and the amount by which 35 exceeds the number of benefit years as of the beginning of such year. Early retirement is permitted after age 60 and 5 years of service. The employee may then elect to begin receiving benefits upon attaining normal retirement date or receive an actuarially reduced benefit upon taking early retirement. There are other various forms of pension benefits and methods of payment available under the Plan.

Death Benefits

In the event of death of an active vested participant after the age of 50, then a death benefit is payable to your beneficiary under the Plan. The death benefit may be paid in various forms and commence at various times depending on whether your beneficiary is your surviving spouse. Regardless of the form in or times at which paid, the value of the death benefit will be equal to the value of the monthly retirement benefit that you had earned under the Plan at the time of your death. Payments to any surviving spouse will continue for the life of the surviving spouse.

Vesting Provisions

An employee is not vested in the Plan until completion of five years of service with the Company. After five years of service, a participant is fully vested in the Plan.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service that employees have rendered to date and that are expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present employees and their beneficiaries, and (c) beneficiaries of employees who have died. Benefits for retired or terminated employees or their beneficiaries are based on actual benefits earned during their term of employment. The accumulated plan benefits for active employees are based on their actual compensation over their respective years of service, utilizing various benefit formulas as specified by the Plan. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated Plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, withdrawal, or retirement) between the valuation date and the expected dates of payment. The actuarial assumptions below are based on the assumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The components of the actuarial present value of accumulated plan benefits as of December 31, 2009 and 2008 are:

	<u>2009</u>	<u>2008</u>
Vested benefits:		
Participants currently receiving payments	\$ 337,623	\$ 314,387
Other participants	<u>6,470,637</u>	<u>7,426,618</u>
	6,808,260	7,741,005
Nonvested benefits:	<u>-</u>	<u>174,883</u>
Total actuarial present value of accumulated plan benefits	6,808,260	7,915,888
Employee contributions	<u>328,227</u>	<u>328,111</u>
Total accumulated benefits	<u>\$ 7,136,487</u>	<u>\$ 8,243,999</u>

The actuarial value of Plan assets was \$9,342,687 and \$7,882,352 as of January 1, 2010 and 2009, respectively.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the changes in accumulated plan benefits for the years ended January 1, 2010 and 2009, respectively:

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009, respectively	\$ 9,040,931	\$ 7,809,722
Increase (decrease) during the year attributable to:		
Changes in actuarial assumptions	(1,252,247)	728,646
Benefits accumulated and experience	334,241	846,314
Benefits paid for retirements and terminations	<u>(189,506)</u>	<u>(343,751)</u>
Net increase	<u>(1,107,512)</u>	<u>1,231,209</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 7,933,419</u>	<u>\$ 9,040,931</u>

Due to the inherent uncertainties in actuarial estimates, it is reasonably possible that actuarial estimates could change in the near term.

NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2009 and 2008 are as follows:

	<u>2009</u>	<u>2008</u>
* Allegiant Int'l Equity Fund	\$ 1,578,998	\$ 1,237,979
* Allegiant Total Return Advantage Fund	1,397,132	1,215,404
* Allegiant Bond Fund	1,346,752	1,258,223
* Allegiant Small Cap Core Fund	1,007,063	475,063
* Allegiant Government Mortgage Fund	485,835	-
* Designates Party-in-interest.		

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 5 INVESTMENT INCOME

During the year ended December 31, 2009 the Plan's investment income (including gains and losses on investments bought and sold, as well as held during the year) was as follows:

	<u>2009</u>	<u>2008</u>
Collective trust funds	\$ 1,855,993	\$ 9,362
Common stock	566,928	(1,586,815)
Money market and U.S. government securities	374	8,283
Preferred stock	24	-
Mutual funds	<u>(725,789)</u>	<u>(2,196,632)</u>
	<u>\$ 1,697,530</u>	<u>\$ (3,765,802)</u>

NOTE 6 FAIR VALUE MEASUREMENT

The financial statements have been prepared in accordance with applicable GAAP for Fair Value Measurements and Disclosures, effective for fiscal years beginning after November 15, 2007 for financial assets and liabilities. Under the applicable GAAP literature, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. The applicable GAAP literature establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels base on the ability to observe inputs as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 6 FAIR VALUE MEASUREMENT (CONTINUED)

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

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

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

Money Market Funds and Mutual Funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

Preferred stock and common stock: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Assets Measured at Fair Value on a Recurring Basis

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

Description	12/31/2009	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 6,703,938	\$ 6,703,938	\$ -	\$ -
Common stock	2,324,300	2,324,300	-	-
Money market funds	646,433	-	646,433	-
Preferred Stock	8,087	8,087	-	-
Total assets	<u>\$ 9,682,758</u>	<u>\$ 9,036,325</u>	<u>\$ 646,433</u>	<u>\$ -</u>

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 6 FAIR VALUE MEASUREMENT (CONTINUED)

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

Description	12/31/2008	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 4,880,919	\$ 4,880,919	\$ -	\$ -
Common stock	2,892,219	2,892,219	-	-
Money market funds	435,945	-	435,945	-
Total assets	<u>\$ 8,209,083</u>	<u>\$ 7,773,138</u>	<u>\$ 435,945</u>	<u>\$ -</u>

NOTE 7 TAX STATUS

The Plan obtained its latest determination letter on March 13, 2002, 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. The Plan has not received a determination letter from the IRS since 2002, however, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 8 INFORMATION CERTIFIED BY THE TRUSTEE

The following information provided by National City Bank as of December 31, 2009 and 2008 and for the year ended December 31, 2009 was certified by them to be complete and accurate with respect to the following:

	2009	2008
Mutual funds	\$ 6,703,938	\$ 4,880,919
Common stock	2,324,300	2,892,219
Money market funds and cash	292,786	94,973
Preferred stock	8,087	-
	<u>\$ 9,329,111</u>	<u>\$ 7,868,111</u>

- The assets held by National City Bank at December 31, 2009, as well as the transactions involving these assets for the year ended December 31, 2009.
- The amount of investment income for the year ended December 31, 2009.
- The Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the year ended December 31, 2009.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 9 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations for the years ended December 31, 2009 and 2008 are:

Consulting Actuary	Cuni, Rust & Strenk												
Assumed Rate of Return on Investments	7.5% per annum, compounded annually for 2009 and 2008.												
Salary Increases	0.00% and 4% per year for 2009 and 2008, respectively.												
Mortality	IRS 2010 and IRS 2009 Combined Static Mortality Table for 2009 and 2008, respectively.												
Termination of Employment	Sample probabilities of withdrawal areas follow:												
	<table> <tr> <th><u>Age</u></th><th><u>Percent Terminating Per Year</u></th></tr> <tr> <td>25</td><td>5.3</td></tr> <tr> <td>30</td><td>5.1</td></tr> <tr> <td>40</td><td>3.5</td></tr> <tr> <td>50</td><td>0.4</td></tr> <tr> <td>60</td><td>0.0</td></tr> </table>	<u>Age</u>	<u>Percent Terminating Per Year</u>	25	5.3	30	5.1	40	3.5	50	0.4	60	0.0
<u>Age</u>	<u>Percent Terminating Per Year</u>												
25	5.3												
30	5.1												
40	3.5												
50	0.4												
60	0.0												
Assumed Retirement Age	65, or attained age if older												
Assumptions Made In Valuing Spouse's Benefit	100% of active Employees' assumed to be married, with wives three years younger and husbands three years older												
Actuarial Method of Calculation	Projected Unit Credit												
Assumed Expense Load	Based on previous years' administrative expenses.												
Disability Rates	The assumed disability is SOA 1971-75 in 2009 and 2008.												

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 9 GENERAL ACTUARIAL DATA (CONTINUED)

In 2009, the interest rates used to determine the Current/Target liability were changed from the tiered segments of 5.32%, 6.45%, and 6.69% to the tiered segment rates of 5.03%, 6.73% and 6.82% as required by IRS regulations. In 2009, the FAS 35 interest rate was changed from the tiered segments of 4.41%, 4.57% and 4.27% to the tiered segment rates of 3.21%, 5.19% and 5.67%. In 2009, the mortality table used for plan liabilities was updated from the IRS 2009 Combined Static Mortality Table to the IRS 2010 Combined Static Mortality Table as required by IRS regulations. In 2009, the mortality table used to determine FAS 35 liabilities and lump sums was updated from the IRS 2009 Applicable Mortality Table to the IRS 2010 Applicable Mortality Table. Active participants are assumed to elect a lump sum optional form of benefit at decrement. The provisions of the Pension Protection Act became effective for this Plan as of January 1, 2008. In 2008, the expense load was changed to reflect previous years' administrative expenses.

NOTE 10 FUNDING POLICY

The Plan provides for regular annual funding by the Company. Employer contributions are based on actuarially determined deposit amounts in accordance with the minimum funding requirements of ERISA. The Plan has met the ERISA funding requirements.

Benefit payments are made directly by the Plan to the participant.

NOTE 11 PLAN TERMINATION

The Company expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated or partially terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired when benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding Plan termination.
2. Vested benefits insured by the Pension Benefit Guarantee Corporation.
3. Other noninsured vested benefits.
4. All other nonvested benefits.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 11 PLAN TERMINATION (CONTINUED)

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling which is adjusted periodically on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2009 and 2008, that ceiling is \$4,500 and \$4,313 per month, respectively. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial conditions of the plan sponsor and the level of benefits guaranteed by the PBGC. PBGC insurance guarantees are backed by the solvency of the PBGC - a U.S. Government agency. Should the PBGC become insolvent, additional appropriations to the agency would need to be authorized by the U.S. Government in order to pay guaranteed benefits.

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Wells Fargo Bank, N.A	Money Market Fund	\$ 250,000	\$ 250,000
	Wells Fargo Bank South Central, N.A.	Money Market Fund	78,227	78,227
*	Allegiant Money Market Fund	Money Market Fund	318,206	318,206
	Total money market funds		646,433	646,433
	Bank of America Corporation	Preferred Stock	8,131	8,087
	Total preferred stock		8,131	8,087
	ABB Ltd	Common Stock	25,973	29,605
	Abbott Labs	Common Stock	24,376	25,915
	Allergan Inc Com	Common Stock	9,036	12,602
	Allstate Corp Com	Common Stock	20,471	15,921
	American Tower Corp	Common Stock	11,419	14,259
	Amgen Inc.	Common Stock	10,548	10,183
	Anadarko Pete Corp Com	Common Stock	15,904	19,350
	Apache Corp	Common Stock	16,383	18,880
	Apple Inc.	Common Stock	32,950	61,112
	Arcelormittal SA Luxembourg	Common Stock	12,467	15,784
	AT&T	Common Stock	44,823	42,241
	Bank of Amer Corp	Common Stock	27,529	25,768
	Barrick Gold Corp	Common Stock	13,644	13,586
	Baxter Intl Inc Com	Common Stock	31,037	33,155
	BP PLC	Common Stock	19,934	17,739
	Bristol Myers Squibb	Common Stock	30,029	32,876
	Broadcom Corp	Common Stock	10,178	12,588
	Brocade Communications Sys	Common Stock	10,922	10,835
	Cablevision NY Group CL A	Common Stock	14,745	17,325
	Cameron International Corp	Common Stock	12,118	12,122
	Campbell Soup Co.	Common Stock	16,676	18,590
	Celanese Corp	Common Stock	11,544	17,013
	Celgene Corp	Common Stock	18,690	18,374
	Chevron Corp	Common Stock	53,891	56,203
	Chubb Corp	Common Stock	13,900	14,262

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Cisco Systems	Common Stock	36,776	40,937
	Coach Inc	Common Stock	11,120	16,073
	Coca-Cola Co Com	Common Stock	16,369	18,810
	Colgate-Palmolive	Common Stock	13,898	16,430
	Conoco Phillips	Common Stock	46,225	33,451
	Corning Inc Co	Common Stock	13,753	16,220
	Dentsply Int'l	Common Stock	13,993	12,661
	Dolby Laboratories Inc	Common Stock	19,756	24,820
	Du Pont E I De Nemours & Co Com	Common Stock	8,015	8,114
	EMC Corp	Common Stock	11,551	16,509
	Ebay Inc Com	Common Stock	8,663	8,471
	EOG Res Inc	Common Stock	5,265	5,838
	Exelon Corp	Common Stock	30,189	23,018
	Exxon Mobil Corp	Common Stock	76,227	69,758
	Foster Wheeler	Common Stock	10,949	9,126
	FPL Group Inc Com	Common Stock	19,875	17,589
	Franklin Res Inc	Common Stock	10,189	11,589
	Freeport-McMoran Copper & Gold Inc	Common Stock	10,980	15,255
	Gap Inc.	Common Stock	4,302	5,091
	General Electric	Common Stock	77,363	46,646
	General Mills Inc	Common Stock	20,563	24,075
	Gilead Sciences Inc	Common Stock	14,903	13,846
	Goldcorp Inc	Common Stock	9,616	8,261
	Goldman Satch Group	Common Stock	26,967	38,833
	Google Inc.	Common Stock	29,357	37,199
	Illinois Tool Works Inc	Common Stock	15,929	15,837
	Intel Corp	Common Stock	28,570	28,764
	International Business Machines Corp	Common Stock	41,949	51,051
	Invesco Ltd	Common Stock	19,167	20,836
	ITT Industries Inc	Common Stock	13,511	15,419
	Johnson & Johnson	Common Stock	12,103	12,238
	JP Morgan Chase Co.	Common Stock	52,694	52,671
	Kohls Corp Com	Common Stock	10,747	12,404
	Kroger Co Com	Common Stock	19,834	18,888
	Lockheed Martin Corp	Common Stock	12,083	12,508

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Lorillard Inc	Common Stock	26,092	30,086
	Mastercard Inc	Common Stock	10,052	15,359
	Medco Health Solutions	Common Stock	10,342	14,699
	Merck & Co In	Common Stock	40,244	38,622
	Microsoft Corp	Common Stock	55,316	65,441
	Morgan Stanley Com	Common Stock	22,169	23,088
	NASDAQ OMX Group	Common Stock	29,069	23,229
	National Oilwell Varco Inc	Common Stock	14,123	14,329
	Noble Corp	Common Stock	10,714	11,803
	NRG Energy Inc	Common Stock	14,713	14,615
	NYSE Euronext	Common Stock	9,866	12,321
	Oracle Corp	Common Stock	15,394	18,643
	Pepsico Inc.	Common Stock	19,178	18,240
	Petroleo Brasileiro S.A. ADR	Common Stock	19,522	18,118
	Pfizer Inc.	Common Stock	73,749	50,659
	Phillip Morris International Inc	Common Stock	30,976	33,733
	Polo Ralph Lauren Corp	Common Stock	11,798	12,147
	Praxair Inc.	Common Stock	10,856	10,440
	Price T Rowe Group Inc	Common Stock	12,788	13,845
	Priceline Com Inc	Common Stock	8,349	15,289
	Proctor & Gamble	Common Stock	26,949	29,709
	Qualcomm Inc	Common Stock	19,139	27,293
	Quest Diagnostics Inc	Common Stock	14,019	15,095
	Rockwell Automation Inc	Common Stock	13,903	15,973
	Ross Stores Inc	Common Stock	12,190	12,813
	Schlumberger Ltd Com	Common Stock	10,600	11,716
	Scripps Networks Int	Common Stock	11,020	12,035
	Symantec Corp Com	Common Stock	16,733	18,713
	The Travelers Cos.	Common Stock	20,366	20,941
	Thermo Fisher Corp	Common Stock	12,550	13,353
	Tiffany & Co New Com	Common Stock	11,577	11,610
	Time Warner Cable Inc.	Common Stock	17,890	17,384
	Time Warner Inc Com	Common Stock	27,283	24,565
	Transocean Inc.	Common Stock	14,869	17,554
	United Parcel Service	Common Stock	23,140	19,793

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	United Technologies Corp	Common Stock	18,842	21,517
	Verizon Communications	Common Stock	25,738	23,191
	Viacom Inc	Common Stock	12,573	15,460
	Visa Inc	Common Stock	11,823	14,868
	Wal Mart Stores Inc.	Common Stock	43,986	44,792
	Walgreens Co Com	Common Stock	16,526	15,790
	Wells Fargo & Co.	Common Stock	36,066	34,953
	Western Digital Corp Com	Common Stock	10,455	12,804
	Yahoo! Inc.	Common Stock	20,030	26,429
	Zimmer Holdings Inc	Common Stock	11,643	15,960
	3M Company Com	Common Stock	25,673	29,759
	Total common stock		2,213,531	2,324,300
	Ishares TR Russell	Mutual Fund	377,883	443,062
*	Allegiant Bond Fund	Mutual Fund	1,327,750	1,346,752
*	Allegiant Government Mortgage Fund	Mutual Fund	483,894	485,835
*	Allegiant International Equity Fund	Mutual Fund	2,056,732	1,578,998
*	Allegiant Mid Cap Value Fund	Mutual Fund	616,959	445,096
*	Allegiant Small Cap Core Fund	Mutual Fund	1,192,319	1,007,063
*	Allegiant Total Return Advantage Fund	Mutual Fund	1,374,190	1,397,132
	Total mutual funds		7,429,727	6,703,938
	Total investments		\$ 10,297,822	\$ 9,682,758

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Wells Fargo Bank, N.A	Money Market Fund	\$ 250,000	\$ 250,000
	Wells Fargo Bank South Central, N.A.	Money Market Fund	78,227	78,227
*	Allegiant Money Market Fund	Money Market Fund	318,206	318,206
	Total money market funds		646,433	646,433
	Bank of America Corporation	Preferred Stock	8,131	8,087
	Total preferred stock		8,131	8,087
	ABB Ltd	Common Stock	25,973	29,605
	Abbott Labs	Common Stock	24,376	25,915
	Allergan Inc Com	Common Stock	9,036	12,602
	Allstate Corp Com	Common Stock	20,471	15,921
	American Tower Corp	Common Stock	11,419	14,259
	Amgen Inc.	Common Stock	10,548	10,183
	Anadarko Pete Corp Com	Common Stock	15,904	19,350
	Apache Corp	Common Stock	16,383	18,880
	Apple Inc.	Common Stock	32,950	61,112
	Arcelormittal SA Luxembourg	Common Stock	12,467	15,784
	AT&T	Common Stock	44,823	42,241
	Bank of Amer Corp	Common Stock	27,529	25,768
	Barrick Gold Corp	Common Stock	13,644	13,586
	Baxter Intl Inc Com	Common Stock	31,037	33,155
	BP PLC	Common Stock	19,934	17,739
	Bristol Myers Squibb	Common Stock	30,029	32,876
	Broadcom Corp	Common Stock	10,178	12,588
	Brocade Communications Sys	Common Stock	10,922	10,835
	Cablevision NY Group CL A	Common Stock	14,745	17,325
	Cameron International Corp	Common Stock	12,118	12,122
	Campbell Soup Co.	Common Stock	16,676	18,590
	Celanese Corp	Common Stock	11,544	17,013
	Celgene Corp	Common Stock	18,690	18,374
	Chevron Corp	Common Stock	53,891	56,203
	Chubb Corp	Common Stock	13,900	14,262

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Cisco Systems	Common Stock	36,776	40,937
	Coach Inc	Common Stock	11,120	16,073
	Coca-Cola Co Com	Common Stock	16,369	18,810
	Colgate-Palmolive	Common Stock	13,898	16,430
	Conoco Phillips	Common Stock	46,225	33,451
	Corning Inc Co	Common Stock	13,753	16,220
	Dentsply Int'l	Common Stock	13,993	12,661
	Dolby Laboratories Inc	Common Stock	19,756	24,820
	Du Pont E I De Nemours & Co Com	Common Stock	8,015	8,114
	EMC Corp	Common Stock	11,551	16,509
	Ebay Inc Com	Common Stock	8,663	8,471
	EOG Res Inc	Common Stock	5,265	5,838
	Exelon Corp	Common Stock	30,189	23,018
	Exxon Mobil Corp	Common Stock	76,227	69,758
	Foster Wheeler	Common Stock	10,949	9,126
	FPL Group Inc Com	Common Stock	19,875	17,589
	Franklin Res Inc	Common Stock	10,189	11,589
	Freeport-McMoran Copper & Gold Inc	Common Stock	10,980	15,255
	Gap Inc.	Common Stock	4,302	5,091
	General Electric	Common Stock	77,363	46,646
	General Mills Inc	Common Stock	20,563	24,075
	Gilead Sciences Inc	Common Stock	14,903	13,846
	Goldcorp Inc	Common Stock	9,616	8,261
	Goldman Sache Group	Common Stock	26,967	38,833
	Google Inc.	Common Stock	29,357	37,199
	Illinois Tool Works Inc	Common Stock	15,929	15,837
	Intel Corp	Common Stock	28,570	28,764
	International Business Machs Corp	Common Stock	41,949	51,051
	Invesco Ltd	Common Stock	19,167	20,836
	ITT Industries Inc	Common Stock	13,511	15,419
	Johnson & Johnson	Common Stock	12,103	12,238
	JP Morgan Chase Co.	Common Stock	52,694	52,671
	Kohls Corp Com	Common Stock	10,747	12,404
	Kroger Co Com	Common Stock	19,834	18,888
	Lockheed Martin Corp	Common Stock	12,083	12,508

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Lorillard Inc	Common Stock	26,092	30,086
	Mastercard Inc	Common Stock	10,052	15,359
	Medco Health Solutions	Common Stock	10,342	14,699
	Merck & Co In	Common Stock	40,244	38,622
	Microsoft Corp	Common Stock	55,316	65,441
	Morgan Stanley Com	Common Stock	22,169	23,088
	NASDAQ OMX Group	Common Stock	29,069	23,229
	National Oilwell Varco Inc	Common Stock	14,123	14,329
	Noble Corp	Common Stock	10,714	11,803
	NRG Energy Inc	Common Stock	14,713	14,615
	NYSE Euronext	Common Stock	9,866	12,321
	Oracle Corp	Common Stock	15,394	18,643
	Pepsico Inc.	Common Stock	19,178	18,240
	Petroleo Brasileiro S.A. ADR	Common Stock	19,522	18,118
	Pfizer Inc.	Common Stock	73,749	50,659
	Phillip Morris International Inc	Common Stock	30,976	33,733
	Polo Ralph Lauren Corp	Common Stock	11,798	12,147
	Praxair Inc.	Common Stock	10,856	10,440
	Price T Rowe Group Inc	Common Stock	12,788	13,845
	Priceline Com Inc	Common Stock	8,349	15,289
	Proctor & Gamble	Common Stock	26,949	29,709
	Qualcomm Inc	Common Stock	19,139	27,293
	Quest Diagnostics Inc	Common Stock	14,019	15,095
	Rockwell Automation Inc	Common Stock	13,903	15,973
	Ross Stores Inc	Common Stock	12,190	12,813
	Schlumberger Ltd Com	Common Stock	10,600	11,716
	Scripps Networks Int	Common Stock	11,020	12,035
	Symantec Corp Com	Common Stock	16,733	18,713
	The Travelers Cos.	Common Stock	20,366	20,941
	Thermo Fisher Corp	Common Stock	12,550	13,353
	Tiffany & Co New Com	Common Stock	11,577	11,610
	Time Warner Cable Inc.	Common Stock	17,890	17,384
	Time Warner Inc Com	Common Stock	27,283	24,565
	Transocean Inc.	Common Stock	14,869	17,554
	United Parcel Service	Common Stock	23,140	19,793

(Continued)

THE C.J. KREHBIEL COMPANY EMPLOYEES' PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) Year Ended December 31, 2009

Schedule H (Form 5500)
EIN 31-0345250
Plan Number – 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	United Technologies Corp	Common Stock	18,842	21,517
	Verizon Communications	Common Stock	25,738	23,191
	Viacom Inc	Common Stock	12,573	15,460
	Visa Inc	Common Stock	11,823	14,868
	Wal Mart Stores Inc.	Common Stock	43,986	44,792
	Walgreens Co Com	Common Stock	16,526	15,790
	Wells Fargo & Co.	Common Stock	36,066	34,953
	Western Digital Corp Com	Common Stock	10,455	12,804
	Yahoo! Inc.	Common Stock	20,030	26,429
	Zimmer Holdings Inc	Common Stock	11,643	15,960
	3M Company Com	Common Stock	25,673	29,759
	Total common stock		2,213,531	2,324,300
	Ishares TR Russell	Mutual Fund	377,883	443,062
*	Allegiant Bond Fund	Mutual Fund	1,327,750	1,346,752
*	Allegiant Government Mortgage Fund	Mutual Fund	483,894	485,835
*	Allegiant International Equity Fund	Mutual Fund	2,056,732	1,578,998
*	Allegiant Mid Cap Value Fund	Mutual Fund	616,959	445,096
*	Allegiant Small Cap Core Fund	Mutual Fund	1,192,319	1,007,063
*	Allegiant Total Return Advantage Fund	Mutual Fund	1,374,190	1,397,132
	Total mutual funds		7,429,727	6,703,938
	Total investments		\$ 10,297,822	\$ 9,682,758

* Denotes party-in-interest

See accompanying independent auditors' disclaimer of opinion

2009 Schedule SB, Line 26 – Schedule of Active Participant Data
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

Years of Credited Service:

[illegible]

2009 Schedule SB, Line 22--Description of Weighted Average Retirement Age

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
55	0.00%	1.00000	0.00%	0.00000
56	0.00%	1.00000	0.00%	0.00000
57	0.00%	1.00000	0.00%	0.00000
58	0.00%	1.00000	0.00%	0.00000
59	0.00%	1.00000	0.00%	0.00000
60	0.00%	1.00000	0.00%	0.00000
61	0.00%	1.00000	0.00%	0.00000
62	0.00%	1.00000	0.00%	0.00000
63	0.00%	1.00000	0.00%	0.00000
64	0.00%	1.00000	0.00%	0.00000
65	100.00%	0.00000	100.00%	65.00000

Weighted Average Retirement Age

65.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210 - 0110
1210 - 0089**2009****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2009 or fiscal plan year beginning **01/01/2009** and ending **12/31/2009**

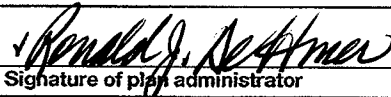
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1a Name of plan THE C.J. KREHBIEL COMPANY EMPLOYEES PENSION PLAN	1b Three-digit plan number (PN) ► 001
	1c Effective date of plan 01/01/1963
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) C.J. KREHBIEL COMPANY 3962 VIRGINIA AVENUE CINCINNATI OH 45227	2b Employer Identification Number (EIN) 31-0345250 2c Sponsor's telephone number 513-271-6035 2d Business code (see instructions) 323100

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 	11/01/2010	RONALD J. DETTMER
Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		
Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		
Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
V.092307.1

3a Plan administrator's name and address (If same as plan sponsor, enter "Same") SAME	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN
	4c PN
5 Total number of participants at the beginning of the plan year	5 161
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 121
b Retired or separated participants receiving benefits	6b 3
c Other retired or separated participants entitled to future benefits	6c 20
d Subtotal. Add lines 6a, 6b, and 6c	6d 144
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 1
f Total. Add lines 6d and 6e	6f 145
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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

a Pension Schedules	b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information - Small Plan)
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)
	(4) ☒ C (Service Provider Information)
	(5) ☐ D (DFE/Participating Plan Information)
	(6) ☐ G (Financial Transaction Schedules)

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

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

► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

C. J. Krehbiel Company Employees Pension Plan

**B Three-digit
plan number (PN) ►**

001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

CJK, Print Possibilities

D Employer Identification Number (EIN)

31-0345250

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 01 Day 01 Year 2009**2 Assets:**

	2a	
a Market value	7,882,352	
b Actuarial value	7,882,352	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 4	32,837
b For terminated vested participants	3b 15	193,306
c For active participants:		
(1) Non-vested benefits	3c(1)	101,376
(2) Vested benefits	3c(2)	5,150,257
(3) Total active	3c(3) 154	5,251,633
d Total	3d 173	5,477,776

4 If the plan is at-risk, check the box and complete lines a and b ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate **5** 6.41**6** Target normal cost **6** 20,000**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**

Signature of actuary

Hans Nienaber

Type or print name of actuary

Cuni, Rust & Strenk, Inc.

Firm name

4540 Cooper Road, Suite 304

US Cincinnati

OH 45242-5617

Address of the firm

07/29/2010

Date

08-05737

Most recent enrollment number

(513) 891-0270

Telephone number (including area code)

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)	3,552,757	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	0
9 Amount remaining (item 7 minus item 8)	3,552,757	0
10 Interest on item 9 using prior year's actual return of <u>-31.97</u> %	(1,135,816)	0
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 <u>5.99</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	12,365	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12).	2,404,576	0

Part III Funding percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	143.90 %
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	157.00 %
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 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)			18(c)		

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	0

20 Quarterly contributions and liquidity shortfall(s):

- 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 5.32 %	2nd segment 6.45 %	3rd segment 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
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	20,000
32 Amortization installments:			
a Net shortfall amortization installment		Outstanding Balance	Installment
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	20,000
		Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement		20,000	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	
40 Unpaid minimum required contribution for all years		40	

2009 Schedule SB, Line 22--Description of Weighted Average Retirement Age
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
55	0.00%	1.00000	0.00%	0.00000
56	0.00%	1.00000	0.00%	0.00000
57	0.00%	1.00000	0.00%	0.00000
58	0.00%	1.00000	0.00%	0.00000
59	0.00%	1.00000	0.00%	0.00000
60	0.00%	1.00000	0.00%	0.00000
61	0.00%	1.00000	0.00%	0.00000
62	0.00%	1.00000	0.00%	0.00000
63	0.00%	1.00000	0.00%	0.00000
64	0.00%	1.00000	0.00%	0.00000
65	100.00%	0.00000	100.00%	65.00000

Weighted Average Retirement Age

65.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2009 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

1. Effective Date: January 1, 1963; last restatement effective January 1, 1997. Last amended effective April 15, 2009.

2. Plan Year: January 1st through December 31st.

3. Eligibility for Participation:

Employees will participate in the Plan on the January 1st or July 1st following completion of twelve months of employment following the date of first hour of service.

No additional participants will enter the Plan after April 15, 2009.

4. Annual Compensation:

Total wages, salary and all other remuneration received during a calendar year for services rendered as an employee. This includes any amounts contributed to a profit sharing or cafeteria plan, which would have otherwise been subject to Federal Income Tax.

5. Benefit Factor: One, if participant completes 1,000 hours.

6. Vesting Service: Completion of 1,000 Hours of Service in a Plan Year.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

7. Normal Retirement:

a. Eligibility Later of age 65 and fifth anniversary of first hour of service.

b. Monthly Benefit Annual life annuity equal to the sum of A and B:

A. Past Service to January 1, 1998 – The sum of

(1) 1.1% of five-year average compensation up to the 1997 Covered Compensation amount

plus

(2) 1.6% of five-year average compensation in excess of the 1997 Covered Compensation amount.

Times years of Benefit Service as of December 31, 1997

B. Future Service after December 31, 1997 - The sum of

(1) 1.1% of annual compensation for each calendar year times the Benefit Factor for such year

plus

(2) .5% of annual compensation in excess of the Integration Level times the lesser of

a. the Participant's Benefit Factor,

and

b. the amount (not less than zero) by which 35 exceeds the number of Benefit Years determined as of the beginning of such calendar year.

No participant will earn any additional accruals after April 15, 2009.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

8. Early Retirement:

- a. Eligibility Age 60 and 5 Years of Vesting Service.
- b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced actuarially for commencement prior to age 65.

9. Vested Retirement:

- a. Eligibility 5 Years of Vesting Service.
- b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit calculated as for Early Retirement with monthly benefit reduced actuarially for commencement prior to age 65.

Active participants in the Plan will fully vest in their accrued benefits effective as of the freeze date - April 15, 2009.

10. Disability Retirement:

- a. Eligibility Disabled and 5 Years of Vesting Service.
- b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced actuarially for commencement prior to age 65.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

11. Late Retirement:

A participant who works beyond their Normal Retirement Date will, upon actual retirement, receive the greater of:

- i. their accrued benefit calculated as of their actual retirement, or
- ii. the actuarial equivalent of their Normal Retirement.

12. Pre-Retirement Death – Full Pre-Pension Death Benefit Coverage:

- a. Eligibility Age 50 and actively employed on date of death.
- b. Monthly Benefit Beneficiary receives a benefit that is equal to the Actuarial Equivalent of participant's accrued benefit.

13. Pre-Retirement Death – Pre-Pension Spouse Coverage:

- a. Eligibility Married with 5 Years of Vesting Service and not eligible for Full Pre-Pension Death Benefit Coverage.
- b. Monthly Benefit Calculated as if the participant had terminated employment on his date of death, survived to his earliest retirement date and retired with a Joint & 50% annuity.

2009 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The C. J. Krehbiel Company Employees' Pension Plan

EIN: 31-0345250

PN: 001

14. Payment Forms:

a. Normal

Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants.

b. Optional

Actuarially Equivalent Life with 10 years certain, 50%, 66-2/3%, 75% or 100% Joint & Survivor annuity. Lump Sum.

15. Actuarial Equivalency:

a. Other Than Lump Sums

1971 Group Annuity Mortality Table for Males set back 1 year at 7.50%.

b. Lump Sums

IRS applicable mortality table and IRS applicable interest rates for the December prior to the Plan Year.

16. Changes Since Last Year:

The Plan is frozen as of April 15, 2009. No additional benefits will accrue after the freeze date. No new participants will enter the Plan after the freeze date. Active plan participants will fully vest in their benefits that have accrued as of the freeze date.

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

1. Interest Rates: December, 2009 Segment Rates without transition
- | | |
|-------------------------|-----------------|
| i. Tier 1 – Years 0-5 | 5.32% per year. |
| ii. Tier 2 – Years 5-20 | 6.45% per year. |
| iii. Tier 3 – Years 20+ | 6.69% per year. |

2. Mortality Rates:
- | | |
|---------------------|---|
| a. Target Liability | IRS 2009 Combined Static Mortality Table. |
| b. Lump Sums | IRS 2009 Applicable Mortality Table. |

3. Retirement Rates: 100% at age 65

4. Salary Scale: 4.00% per year.

5. Termination Rates:
- | <u>Age</u> | <u>Rate</u> |
|------------|-------------|
| 25 | 0.05292 |
| 30 | 0.05067 |
| 35 | 0.04698 |
| 40 | 0.03504 |
| 45 | 0.01769 |
| 50 | 0.00405 |
| 55 | 0.00000 |
| 60 | 0.00000 |

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

- | <u>6. Disability Rates:</u> | <u>Age</u> | <u>Rate</u> |
|-----------------------------|------------|-------------|
| | 25 | 0.00091 |
| | 30 | 0.00091 |
| | 35 | 0.00091 |
| | 40 | 0.00100 |
| | 45 | 0.00250 |
| | 50 | 0.00470 |
| | 55 | 0.00910 |
| | 60 | 0.01350 |
7. Expense Load: Based on previous years' administrative expenses.
8. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.
9. Assumed Form of Payment: 100% of Active participants are assumed to elect a Lump Sum optional form at decrement.
10. Actuarial Cost Method: PPA Funding Method.
11. Asset Valuation Method: Market Value.
12. Fiscal Year: June 1, 2009 through May 31, 2010

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The C. J. Krehbiel Company Employees' Pension Plan
EIN: 31-0345250
PN: 001

13. Changes Since Last Year:

The interest rates used to determine the Target Liability were updated to the tiered segment rates of 5.32%, 6.45% and 6.69% as indicated above and as required by IRS regulations.

The mortality table used for plan liabilities was updated to the IRS 2009 Combined Static Mortality Table as required by IRS regulations.

The expense load was changed to reflect previous years' administrative expenses.

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Years of Credited Service:

$$dn \propto n^2$$