

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan	1b Three-digit plan number (PN) ► <u>003</u> 1c Effective date of plan <u>01/01/1955</u>
2a Plan sponsor's name and address (employer, if for single-employer plan)	2b Employer Identification Number (EIN) <u>61-0310780</u> 2c Plan sponsor's telephone number <u>502-635-7421</u> 2d Business code (see instructions) <u>331400</u>
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")	3b Administrator's EIN <u>61-0310780</u> 3c Administrator's telephone number <u>502-635-7421</u>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a <u>27</u>
b Total number of participants at the end of the plan year.....	5b <u>27</u>
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information																															
7 Plan Assets and Liabilities																																
a Total plan assets	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;"></th> <th style="width:40%;">(a) Beginning of Year</th> <th style="width:50%;">(b) End of Year</th> </tr> <tr> <td>7a</td> <td><u>531853</u></td> <td><u>512495</u></td> </tr> <tr> <td>7b Total plan liabilities.....</td> <td></td> <td></td> </tr> <tr> <td>7c Net plan assets (subtract line 7b from line 7a).....</td> <td><u>531853</u></td> <td><u>512495</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	7a	<u>531853</u>	<u>512495</u>	7b Total plan liabilities.....			7c Net plan assets (subtract line 7b from line 7a).....	<u>531853</u>	<u>512495</u>																			
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8 Income, Expenses, and Transfers for this Plan Year																																
a Contributions received or receivable from:	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;"></th> <th style="width:40%;">(a) Amount</th> <th style="width:50%;">(b) Total</th> </tr> <tr> <td>(1) Employers</td> <td>8a(1)</td> <td rowspan="3"></td> </tr> <tr> <td>(2) Participants</td> <td>8a(2)</td> </tr> <tr> <td>(3) Others (including rollovers).....</td> <td>8a(3)</td> </tr> <tr> <td>b Other income (loss).....</td> <td>8b <u>43367</u></td> <td rowspan="5"></td> </tr> <tr> <td>c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)</td> <td>8c <u>43367</u></td> </tr> <tr> <td>d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....</td> <td>8d <u>60117</u></td> </tr> <tr> <td>e Certain deemed and/or corrective distributions (see instructions)</td> <td>8e</td> </tr> <tr> <td>f Administrative service providers (salaries, fees, commissions)</td> <td>8f</td> </tr> <tr> <td>g Other expenses.....</td> <td>8g <u>2608</u></td> <td rowspan="3"></td> </tr> <tr> <td>h Total expenses (add lines 8d, 8e, 8f, and 8g).....</td> <td>8h</td> </tr> <tr> <td>i Net income (loss) (subtract line 8h from line 8c).....</td> <td>8i <u>-19358</u></td> </tr> <tr> <td>j Transfers to (from) the plan (see instructions)</td> <td>8j</td> <td></td> </tr> </table>		(a) Amount	(b) Total	(1) Employers	8a(1)		(2) Participants	8a(2)	(3) Others (including rollovers).....	8a(3)	b Other income (loss).....	8b <u>43367</u>		c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c <u>43367</u>	d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d <u>60117</u>	e Certain deemed and/or corrective distributions (see instructions)	8e	f Administrative service providers (salaries, fees, commissions)	8f	g Other expenses.....	8g <u>2608</u>		h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h	i Net income (loss) (subtract line 8h from line 8c).....	8i <u>-19358</u>	j Transfers to (from) the plan (see instructions)	8j	
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Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		100000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

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

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** _____

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	COLLEEN ECKEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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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 PORCELAIN METALS CORPORATION RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PORCELAIN METALS CORPORATION	D Employer Identification Number (EIN) 61-0310780
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2009	
2 Assets:	
a Market value	2a 531853
b Actuarial value	2b 531853
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 12 506915
b For terminated vested participants	3b 15 40187
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 0
(3) Total active	3c(3) 0
d Total	3d 27 547102
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 8.29 %
6 Target normal cost	6 2500

Statement by Enrolled Actuary

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

SIGN HERE		10/10/2010
Signature of actuary		Date
HANS NIENABER		08-05737
Type or print name of actuary		Most recent enrollment number
CUNI, RUST & STRENK, INC.		513-891-0270
Firm name		Telephone number (including area code)
4540 COOPER ROAD, SUITE 304 CINCINNATI, OH 45242-5617		
Address of the firm		

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	3680	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).....	3680	0
10	Interest on item 9 using prior year's actual return of <u>-14.18</u> %	-522	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		38338
b	Interest on (a) using prior year's effective rate of <u>5.99</u> %		2296
c	Total available at beginning of current plan year to add to prefunding balance		40634
d	Portion of (c) to be added to prefunding balance.....		40634
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	3158	40634

Part III Funding percentages			
14	Funding target attainment percentage.....	14	89.21 %
15	Adjusted funding target attainment percentage.....	15	89.21 %
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	93.11 %
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 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 shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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	(4) 4th
0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	2500
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	2500
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	2500	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

2009 Schedule SB, line 25 – Change in Method.

Plan Name: Porcelain Metals Corporation Restated Retirement Plan

EIN: 61-0310780

PN: 003

Effective with the January 1, 2009 valuation, the following methods were changed:

- The interest rates used to determine the Target Liability were changed from the tiered segment rates without transition of 5.31%, 5.92%, and 6.43% to the spot rates based on the IRS November Yield Curve.
- Plan expenses added to the Target Normal Cost are assumed equal to the previous year's administrative expenses paid from the Plan.

2009 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Porcelain Metals Corporation Restated Retirement Plan

EIN: 61-0310780

PN: 003

1. Effective Date: January 1, 1955; Restated January 1, 2005.
2. Plan Year: January 1st through December 31st.
3. Employees Covered: All hourly employees who are members of the Union.
4. Eligibility: Each Covered Employee will commence participation on the first day of the Plan year following completion of six months of service and attainment of age 20.5.
5. Year of Credited Service: A year of Credited Service is earned for each Plan Year in which at least 1,800 Hours of Service are credited. If less than 1,800 Hours of Service, then $\frac{1}{10}$ of a Year of Credited Service is earned for each 180 Hours of Service.
6. Normal Retirement:
 - a. Eligibility The earlier of Age 65 or Age 62 with 20 years of service.
 - b. Accrued Monthly Benefit The Accrued Benefit is determined by multiplying the Credited Service earned during the Employment Period times the Benefit Credit in effect for that Employment Period.

<u>Employment Period</u>	<u>Benefit Earned per Year of Credited Service</u>
Prior to 06/01/95	\$ 17.00
After 06/01/95	\$ 18.00

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: Porcelain Metals Corporation Restated Retirement Plan
EIN: 61-0310780
PN: 003

7. Early Retirement:

- a. Eligibility Age 55 with 20 years of service or 30 years of service.
- b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced by $\frac{1}{180}$ for the first 60 months and $\frac{1}{360}$ for each of the next 60 months that the Early Retirement Date precedes Normal Retirement.

8. Vested Retirement:

- a. Eligibility 5 Years of Company Service.
- b. Monthly Benefit Calculated as for Normal Retirement. Participants who have at least 15 Years of Service may elect to receive the benefit anytime after age 55 but reduced as for Early Retirement.

9. Disability Retirement:

- a. Eligibility Totally and Permanently Disabled after age 60 with 20 years of Service.
- b. Monthly Benefit Immediate commencement of benefit as calculated for Normal Retirement.

10. Pre-Retirement Death Benefit:

- a. Eligibility 5 years of service.
- b. Monthly Benefit Determined as for Normal Retirement based on years of service to date of death, in an amount equal to 100% of the benefit the Participant would have received had he retired the day before his death.

2009 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Porcelain Metals Corporation Restated Retirement Plan

EIN: 61-0310780

PN: 003

- | | |
|-------------------------------------|---|
| 11. <u>Normal Form:</u> | Life Annuity for single participants or an Actuarially Equivalent 50% Joint & Survivor Annuity for married participants. |
|
 | |
| 12. <u>Actuarial Equivalency:</u> | |
| a. Other Than Lump Sums | The applicable mortality table @ 7.00% interest. |
| b. Lump Sums | The applicable mortality table and the applicable interest rates for the November prior to the Plan Year in which the distribution is to be made. |
|
 | |
| 13. <u>Maximum Annual Benefit:</u> | \$195,000 for participants retiring at age 62 during 2009. |
|
 | |
| 14. <u>Changes Since Last Year:</u> | None. |

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Porcelain Metals Corporation Restated Retirement Plan
EIN: 61-0310780
PN: 003

1. Interest Rates: Spot Rates – November 2008 Yield Curve
 - i. Year 1 6.83%
 - ii. Year 2 7.64%
 - iii. Year 3 7.95%
 - iv. Year 4 8.11%
 - v. Year 5 8.25%
 - vi. Year 6 8.41%
2. Mortality Rates: IRS 2009 Combined Static Mortality Table.
3. Retirement Age: Normal Retirement Age.
4. Termination Rates: None.
5. Disability Rates: None.
6. Spouse Age: 100% with wives 3 years younger than their husbands.
7. Load for Expenses: Estimated equal to previous years administrative expenses.
8. Actuarial Cost Method: PPA Funding Method.
9. Asset Valuation Method: Market Value.

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Porcelain Metals Corporation Restated Retirement Plan
EIN: 61-0310780
PN: 003

10. Changes Since Last Year:

The interest rates used to determine the Target Liability were updated to the IRS November Yield Curve indicated above and as permitted 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.

Plan expenses added to the Target Normal Cost are assumed equal to the previous year's administrative expenses paid from the Plan.

2009 Schedule SB, line 22 -- Description of Weighted Average Retirement Age
Plan Name: Porcelain Metals Corporation Restated Retirement Plan
EIN: 61-0310780
PN: 003

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
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.

**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**

Porcelain Metals Corporation Restated Retirement Plan

**B Three-digit
plan number (PN) ►**

003

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

Porcelain Metals Corporation

D Employer Identification Number (EIN)

61-0310780

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	531,853	
b Actuarial value	531,853	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	12	506,915
b For terminated vested participants	15	40,187
c For active participants:		
(1) Non-vested benefits		0
(2) Vested benefits		0
(3) Total active	0	0
d Total	27	547,102

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** 8.29**6 Target normal cost** **6** 2,500**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

10/10/2010

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)	3,680	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)	3,680	0
10 Interest on item 9 using prior year's actual return of <u>-14.18</u> %	(522)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		38,338
b Interest on (a) using prior year's effective rate of <u>5.99</u> %		2,296
c Total available at beginning of current plan year to add to prefunding balance		40,634
d Portion of item (c) to be added to prefunding balance		40,634
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12).	3,158	40,634

Part III Funding percentages

14 Funding target attainment percentage	14	89.21 %
15 Adjusted funding target attainment percentage	15	89.21 %
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	93.11 %
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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:			
a Segment rates:			
1st segment %	2nd segment %	3rd segment %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 2
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> 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		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	2,500
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).		34	2,500
		Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement		2,500	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	