## 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

	art I Annual Report Identification Information								
For	calendar plan year 2009 or fiscal plan year beginning 01/01/20	009	and ending	12/31/	2009				
A	This return/report is for: Single-employer plan	X single-employer plan							
В -	This return/report is for: first return/report	final retur	report						
	an amended return/report	short plan	year return/report (less than 12 mo	onths)					
C	Check box if filing under:	extension	DFVC program						
	special extension (enter descrip	tion)			_				
Pa	Int II Basic Plan Information—enter all requested infor	mation							
	Name of plan			1b	Three-digit				
MAN	CHESTER GROUP 401(K) PLAN				plan number 001				
				10	(PN) <b>F</b>				
				10	1c Effective date of plan 01/01/2008				
	Plan sponsor's name and address (employer, if for single-employ	er plan)		2b Employer Identification Number					
KCR	LTD, INC.			20	(EIN) 61-1134452				
PO B	OX 1149			20	Plan sponsor's telephone number 606-785-3140				
	MAN, KY 41822			2d Business code (see instruction					
		. "0	m.	26	812990				
	Plan administrator's name and address (if same as Plan sponsor, LTD, INC. PO BOX 1		<del>3</del> ")	30	Administrator's EIN 61-1134452				
	HINDMAN	, KY 41822		3с	Administrator's telephone numbe				
<b>4</b> H	f the name and/or EIN of the plan sponsor has changed since the	last return/re	nort filed for this plan, enter the	4h	606-785-3140				
	name, EIN, and the plan number from the last return/report. Spon		port filed for this plant, effect the	40	4b EIN				
				4c	PN				
5a	Total number of participants at the beginning of the plan year			5a	3				
	Total number of participants at the end of the plan year			5b					
С	Total number of participants with account balances as of the end complete this item)			. 5c					
6a	Were all of the plan's assets during the plan year invested in elic				X Yes □ N				
	Are you claiming a waiver of the annual examination and report of		,						
	under 29 CFR 2520.104-46? (See instructions on waiver eligibilit	•	,		X Yes L N				
Pa	If you answered "No" to either 6a or 6b, the plan cannot use rt III Financial Information	Form 5500-	SF and must instead use Form 5	500.					
7	Plan Assets and Liabilities		(a) De atacia a et Vera						
	Train / toodto and Elabilities		(a) Reginning of Year		(b) End of Year				
	Total plan assets	7a	(a) Beginning of Year	38	(b) End of Year				
	Total plan assets			88	<b>`</b>				
b	Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from line 7a)	7b		0	<b>`</b>				
b	Total plan liabilities	7b	3513	0	10995				
b 	Total plan liabilities	7b 7c	3513 3513 (a) Amount	0 88	10995 10995				
b c 8	Total plan liabilities	7b 7c 8a(1)	3513 (a) Amount	0 88	10995 10995				
b c 8	Total plan liabilities	7b 7c 8a(1) 8a(2)	3513 3513 (a) Amount	0 88 12 11	10995 10995				
8 a	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3)	3513 (a) Amount 2674 4320	0 88 8 92 91 91 91 91 91 91 91 91 91 91 91 91 91	10995 10995				
b c 8 a	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3)	3513 (a) Amount	0 88 8 92 91 91 91 91 91 91 91 91 91 91 91 91 91	10995 10995 (b) Total				
b c 8 a b	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3)	3513 (a) Amount 2674 4320	0 88 8 92 91 91 91 91 91 91 91 91 91 91 91 91 91	10995 10995				
b c 8 a	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c	3513 (a) Amount 2674 4320	0 88 22 11 0 57	10995 10995 (b) Total				
b c 8 a b c	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d	3513 (a) Amount 2674 4320	0 88 22 11 0 57	10995 10995 (b) Total				
b c 8 a b c	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e	3513 (a) Amount 2674 4320	0 38 32 31 0 0 57 0 0	10995 10995 (b) Total				
b c 8 a b c d	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e 8f	3513 (a) Amount 2674 4320 1508	0 38 32 31 0 0 57 0 0	10995 10995 (b) Total				
b c 8 a b c d	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8c 8d 8e 8f 8g	3513 (a) Amount 2674 4320 1508	0	10995 10995 (b) Total				
b 8 a b c d e f g	Total plan liabilities	7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e 8f 8g 8h	3513 (a) Amount 2674 4320 1508	0	10995 (b) Total 8500				

		Form 5500-SF 2009 Page <b>2-</b> 1						
Dar	t IV	Plan Characteristics						
<u>гаі</u> Эа		e plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Cha	racteris	stic Co	des in	the instructi	ons:	
-		2F 2G 2J 2K 3D 3H						
b	If the	e plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Cha	acteris	tic Co	des in t	the instruction	ons:	
		<u> </u>						
art	-	Compliance Questions			l			
0		ing the plan year:		Yes	No	A	Amount	
а		s there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			
b		re there any nonexempt transactions with any party-in-interest? (Do not include transactions reported	100					
	on li	ine 10a.)	10b		X			
С	Wa	s the plan covered by a fidelity bond?	10c		X			
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X			
е		re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier,						
		rance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e	X				481
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X			
g	Did	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X			
h		is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X			
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i					
art	VI	Pension Funding Compliance						
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co					☐ Yes ☐	No
2		0))					Yes X	No
12		ris a defined contribution plan subject to the minimum runding requirements of section 412 of the Coc /es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	e or se	CHOIL	302 01	EKISA?		110
а	lfαν	waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instricting the waiver						g
If	-	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13			Day			
	•	er the minimum required contribution for this plan year		Г	12b			
С		er the amount contributed by the employer to the plan for this plan year			12c			
d	Sub	tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the let ative amount)	t of a		12d			
е	_	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A
art	VII	Plan Terminations and Transfers of Assets						
3a	Has	a resolution to terminate the plan been adopted during the plan year or any prior year?		<u>.</u>			Yes X	No
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a			
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough ne PBGC?					Yes	No
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify ch assets or liabilities were transferred. (See instructions.)	the pla	n(s) to	)			
	13c(1)	Name of plan(s):		13	c(2) El	N(s)	13c(3) P	N(s)
							1	
au	tion: /	A penalty for the late or incomplete filing of this return/report will be assessed unless reasona	ble cau	ıse is	establ	ished.	-1	
		·						

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	Filed with authorized/valid electronic signature.	10/14/2010	GARY GURMAN
HERE	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

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Gueranty 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

P	Annual Report Identification Information					<u> </u>				
For	calendar plan year 2009 or fiscal plan year beginning 0	1/01/2	009	and ending	1	12/31/200	9			
A	This return/report is for: 🔀 single-employer plan	multiple-e	mployer plan	(not multiemployer)	one-participa	nt plan				
В	This return/report is for:	final return	report		,					
	an amended return/report	short plan	year return/re	port (less than 12 mor	iths)					
C	Check box if filing under: X Form 5558	automatic	extension			DFVC progra	m			
	special extension (enter description	n)	*							
Pı	Basic Plan Information—enter all requested information	ation		" "						
	Name of plan				1b	Three-digit				
	MANCHESTER GROUP 401(K) PLAN						001			
					10	(PN) Effective date of				
					10	01/01/2008				
2a	Plan sponsor's name and address (employer, if for single-employer KCR_LTD, INC.	plan)	,	"	2b Employer Identification Number					
	LUC.				(EIN) 61-1134452					
	PO BOX 1149				2¢	Plan sponsor's t (606) 785-3	elephone number			
	20 DON 1149				2d		see instructions)			
2-	HINDMAN	4 40		41822		812990				
Эđ	Plan administrator's name and address (if same as Plan sponsor, el	nter "Same	")		3b	Administrator's	EIN			
					3c	3c Administrator's telephone number				
4	f the name and/or EIN of the also account has about a least to be	A -+4 I		1						
-	f the name and/or EIN of the plan sponsor has changed since the las name, EIN, and the plan number from the last return/report. Sponso	st return/re <sub>l</sub> r's name	n not belit froc	is plan, enter the	4b EIN					
		39 (00) 5000-102000-0			4c	4c PN				
5a	Total number of participants at the beginning of the plan year				5a	_	38			
þ	, , , , , , , , , , , , , , , , , , ,				5b		37			
¢	Total number of participants with account balances as of the end of complete this item)	the plan y	ear (defined b	enefit plans do not	<b>.</b>		37			
6a	Were all of the plan's assets during the plan year invested in eligible				5c		<u> </u>			
ь	Are you claiming a waiver of the annual examination and report of	an indepar	ident qualified	public accountant (IO	PΔ\		X Yes ∐ No			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	and condition	ons.)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	***************************************	X Yes No			
	If you answered "No" to either 6a or 6b, the plan cannot use Fo	orm 5500-9	SF and must	Instead use Form 55	00.					
Part III Financial Information  7 Plan Assets and Liabilities (a) Beginning of Year (b)										
'n	Total plan assets	7a	(a) B	eginning of Year 35,13	8	(b) End	of Year 109, 950			
b	Total plan liabilities	7b	"		<del>ol</del>		109,950			
C	Net plan assets (subtract line 7b from line 7a)	7¢		35,13	<u> </u>		109,950			
8	Income, Expenses, and Transfers for this Plan Year	Mara (n) di bara da	(	a) Amount		(b) 1	· · · · · · · · · · · · · · · · · · ·			
а	Contributions received or receivable from:				, m					
	(1) Employers	8a(1)		26,74	7300000					
	(2) Participants			43,20	1	a a color				
h	(3) Others (including rollovers)	8a(3)_		15,05	<u>ا</u>					
0	Other income (loss)	8b	area (0.000,000,000,000,000,000,000,000,000,0	15,05	330	Milatria Charles	85,000			
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	60 (ค.ศ. 2000) (มีการการการการการการการการการการการการการก	program outland in the same and same	encera Maria					
_	to provide benefits).	. 8d		8,09	9	to decide house 200				
e	Certain deemed and/or corrective distributions (see Instructions)	8e			o W		The state of the s			
f	Administrative service providers (salaries, fees, commissions)	8f		2,08	9	naga an makan sa tang Tra				
g	Other expenses	8g			O	AND AND COMMISSION OF A STATE OF	Security (Constitution of the Constitution of			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)		200 (100 000 000 000 000 000 (100 000 000	encourage SAPSA ANNO MAY ALL POUR MANAGEMENT			10,188			
į	Net income (loss) (subtract line 8h from line 8c)		AND AND THE STREET	100			74,812			
j	Transfers to (from) the plan (see instructions)	- 8j			<b>O</b>					

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Page **2-**\_\_\_\_\_

Par	N Plan Characteristics										
9а	a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions;										
ь	X 2E 2F 2G 2J 2K 3D 3H  If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:										
		codes from the L	ist of Plan Characte	элвис Сос	jes in i	the instruction	ns:				
Pert	V Compliance Questions										
10	During the plan year:	·	_	Yes	No		mount				
a	Was there a failure to transmit to the plan any participant contributions was 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary (	od described in	0a	х							
b	Were there any nonexempt transactions with any party-in-interest? (Do on line 10a.)	ctions reported	0ь	х							
c	Was the plan covered by a fidelity bond?		_	0c	х						
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity or dishonesty?	v bond, that was o	aused by fraud	0d	x		··-				
0	Were any fees or commissions paid to any brokers, agents, or other per insurance service or other organization that provides some or all of the trinstructions.)	nce carrier, plan? (See	0e X	_		•	481				
f	Has the plan failed to provide any benefit when due under the plan?			Of .	х						
g	Did the plan have any participant loans? (If "Yes," enter amount as of ye			0g	x						
h	If this is an individual account plan, was there a blackout period? (See in 2520.101-3.)	nstructions and 29	CER	0h	х	1000 000 000 000 000 000 000 000 000 00	Page 100	Mariana Ma Mariana Mariana Mariana Mariana Ma Marian Mariana Mariana Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma			
i	If 10h was answered "Yes," check the box if you either provided the requexceptions to providing the notice applied under 29 CFR 2520.101-3	uired notice or one	e of the	Oi	_			7 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			
Part	Vi Pension Funding Compliance			1		Arrainma (omeon arrainm)	and colors by the recents	and the state of the			
11	Is this a defined benefit plan subject to minimum funding requirements? 5500))	(If "Yes," see inst	ructions and comple	ste Sched	ule SB	(Form	∏ Yes	 ∏ No			
12	is this a defined contribution plan subject to the minimum funding require	rements of section	412 of the Code of	section :	302 of	ERISA2		X No			
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						_	_			
а	If a waiver of the minimum funding standard for a prior year is being amount of the webset.	ortized in this plan	year, see instruction	ns, and e	nter th	e date of the	e letter ruli	ng			
	granting the walver		Month		Day		ear				
b,	Enter the minimum required contribution for this plan year	· ·	-	Г	12b						
C	Enter the amount contributed by the employer to the plan for this plan ye						**				
ď	Subtract the amount in line 12c from the amount in line 12b. Enter the re	eut (antar a mia	e eine te the left of	·······  -	12c		,				
	negetive amount)	sour (enter a millo	s sign to the left of	B	12d						
0	Will the minimum funding amount reported on line 12d be met by the fun				.,,,,	Yes	No	N/A			
Part											
13a	Has a resolution to terminate the plan been adopted during the plan year	r or any prior year	?				Yes	X No			
	If "Yes," enter the amount of any plan assets that reverted to the employed	er this year			13a		<u> </u>				
b	Were all the plan assets distributed to participants or beneficiaries, trans of the PBGC?	ferred to another	plan, or brought un-	der the co			Yes	  X  No			
С	If during this plan year, any assets or liabilities were transferred from this which assets or liabilities were transferred. (See instructions.)	s plan to another ;	olan(s), identify the	plan(s) to				_			
1	3c(1) Name of plan(s):			130	13c(2) EIN(s) 13						
	<del>-</del> -										
			ļ								
Cauti	on: A penalty for the late or incomplete filing of this return/report wi	ill be assessed u	niess reasonable	cause is	estabi	ished.	1				
SBO	r penalties of perjury and other penalties set forth in the instructions, I der Schedule MB completed and signed by an enrolled actuary, as well as the tit is true, correct, and complete.	clare that I have e he electronic vers	xamined this return ion of this return/re	/report, in bort, and	cluding to the t	g, if applicab est of my ke	ile, a Sche nowledge	dule and			
8101	Ka D Mily 10/12/10 Keim				D McCey						
HER	1904 <u>- 1904 - 1</u>					s plan admin	istrator				
*8101	/ A. (	Ke (D+ )	dividual signing as plan administrator								
						ndividual signing as employer or plan sponsor					
	Market Anna Control of State Control of		Eurer Herne Or HIGH	turan sig	miy at	ambio <b>ye</b> i c	<u>, pan spo</u>	1061			