Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

B This return/report is for: [ ] first return/report [ ] final return/report
[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROBBINS, INC. WHITELAKE HOURLY EMPLOYEES PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1970

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

4777 EASTERN AVENUE
CINCINNATI, OH 45226-2338

2b Employer Identification Number (EIN) 31-0794597

2c Plan sponsor's telephone number 513-871-8988

2d Business code (see instructions) 321210

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
ROBBINS, INC. 4777 EASTERN AVENUE
CINCINNATI, OH 45226-2338

3b Administrator's EIN 31-0794597

3c Administrator's telephone number 513-871-8988

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**	90
b Total number of participants at the end of the plan year	**5b**	89
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

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

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

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

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	911879	966503
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	911879	966503

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: **(1)** Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	126660	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		126660
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	71936	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	100	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		72036
i Net income (loss) (subtract line 8h from line 8c)	8i		54624
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

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

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

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

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

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

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

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

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 [X] 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 [X] 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.	10/14/2010	KIMBERLY JACKSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	THOMAS DEPENBROCK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

▶ **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
ROBBINS, INC. WHITELAKE HOURLY EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
31-0794597

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

F Prior year plan size: [X] 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**	911879
b	Actuarial value	**2b**	911879

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	23	405192
b	For terminated vested participants	**3b**	25	154478
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		383526
	(3) Total active	**3c(3)**	42	383526
d	Total	**3d**	90	943196

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**	8.12 %
6	Target normal cost	**6**	0

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	Date: 10/10/2010
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 [ ]

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)	25594	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)	25594	0
10	Interest on item 9 using prior year's actual return of -12.60 %	-3225	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		25918
	b Interest on (a) using prior year's effective rate of 6.15 %		1594
	c Total available at beginning of current plan year to add to prefunding balance		27512
	d Portion of (c) to be added to prefunding balance		27512
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)	22369	27512

Part III Funding percentages

14	Funding target attainment percentage	14	91.39 %
15	Adjusted funding target attainment percentage	15	91.39 %
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	89.94 %
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? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] 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) [X] 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 [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		0

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

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

2009 Schedule SB, Line 26 – Schedule of Active Participant Data
Plan Name: Robbins, Inc. Whitelake Hourly Employees' Pension Plan
EIN: 31-0794597
PN: 002

Years of Credited Service:

Attained Age	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		1		0		0		0		0		0	
40 to 44	0		0		0		0		3		1		1		0		0		0	
45 to 49	0		0		0		1		3		2		8		2		0		0	
50 to 54	0		0		0		0		0		1		6		1		0		0	
55 to 59	0		0		0		0		0		1		2		0		3		0	
60 to 64	0		0		0		0		0		0		0		1		0		0	
65 to 69	0		0		0		0		0		1		0		3		0		0	
70 & up	0		0		0		1		0		0		0		0		0		0	

2009 Schedule SB, line 25 – Change in Method.
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

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 2008 November Yield Curve.

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

1. Interest Rates:

a. Basic Valuation	November 2008 Yield Curve
i. Year 1 Spot Rate	6.83% per year.
ii. Year 2 Spot Rate	7.64% per year.
iii. Year 3 Spot Rate	7.95% per year.
iv. Year 4 Spot Rate	8.11% per year.
v. Year 5 Spot Rate	8.25% per year.
vi. Year 6 Spot Rate	8.41% per year.

2. Mortality Rates: IRS 2009 Combined Static Mortality Table.

3. Retirement Rates: Age 65.

4. Termination Rates: T-1.

5. Disability Rates: 1955 UAW.

6. Expense Load: None.

7. Percent Married/Spousal Age: 85% with wives 3 years younger than their husbands.

8. Assumed Form of Benefit Election: It is assumed that participants will elect to receive a single life annuity at normal retirement age.

2009 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

9. Actuarial Cost Method:	PPA Funding Method.
10. Asset Valuation Method:	Market Value.
11. Changes Since Last Year:	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 2008 November Yield Curve as indicated above. The mortality table used for plan liabilities was updated to the IRS 2009 Combined Static Mortality Table as required by IRS regulations.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

1. Effective Date:	January 1, 1970; restated effective January 1, 1997.
2. Plan Year:	January 1st through December 31st.
3. Eligibility for Participation:	Employees will participate in the Plan after completion of 1 year of eligibility service and attainment of age 21. No new entrants after December 31, 1998.
4. Normal Retirement:	
a. Eligibility	Age 65.
b. Monthly Benefit	$11.00 per month for each year of Credited Service through June 30, 1996. Effective July 1, 1996 $12.00 per month for each year of Credited Service from July 1, 1996. No benefit accruals after December 31, 1998.
5. Early Retirement:	
a. Eligibility	Age 55 and 5 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement with monthly benefit reduced 0.5% for each month that Early Retirement precedes the Normal Retirement.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

6. 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 0.5% for each month that Early Retirement precedes the Normal Retirement.

7. Disability Retirement:

a. Eligibility	Disabled and age 45 and 10 years of service.
b. Monthly Benefit	Calculated as for Normal Retirement payable after a 6-month waiting period with no reduction for early commencement.

8. 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 Benefit that could have been received upon retirement on the Normal Retirement Date.

2009 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

9. Pre-Retirement Death:

a. Eligibility	Married with 5 Years of Vesting Service.
b. Monthly Benefit	Calculated as for an Early Retirement reflecting a 50% Joint & Survivor payment form with death immediately after Early Retirement.

10. Payment Forms:

a. Normal	Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants.
b. Optional	Actuarially Equivalent 50%, 66.7% or 100% Contingent Annuitant, 5, 10, 15 or 20-Year Certain Life annuity.

11. Actuarial Equivalency:

a. Other Than Lump Sums	1971 Group Annuity Mortality Table at 7.00%.
b. Lump Sums	Larger of amount determined by using bases in "a" or that determined based on the applicable IRS 417(e) mortality table and interest rates for the November prior to the Plan Year.

12. Changes Since Last Year: None.

2009 Schedule SB, line 22 - Description of Weighted Average Retirement Age
Plan Name: Robbins, Inc. Whitelake Hourly Employees' Pension Plan
EIN: 31-0794597
PN: 002

(A) Early Retirement Age	(B) Retirement Rates	(C) Fraction Remaining	(D) Probability Distribution	(E) Sum Weighted Average Age
55	0%	1.00000	0.00%	0.00000
56	0%	1.00000	0.00%	0.00000
57	0%	1.00000	0.00%	0.00000
58	0%	1.00000	0.00%	0.00000
59	0%	1.00000	0.00%	0.00000
60	0%	1.00000	0.00%	0.00000
61	0%	1.00000	0.00%	0.00000
62	0%	1.00000	0.00%	0.00000
63	0%	1.00000	0.00%	0.00000
64	0%	1.00000	0.00%	0.00000
65	100%	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)	Single-Employer Defined Benefit Plan Actuarial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	2009 This Form is Open to Public Inspection

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

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

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

A Name of plan: Robbins, Inc. Whitelake Hourly Employees Pension Plan

B Three-digit plan number (PN) ►: 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ: Robbins, Inc.

D Employer Identification Number (EIN): 31-0794597

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

F Prior year plan size: [X] 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**	911,879
b	Actuarial value		**2b**	911,879
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	23	405,192
b	For terminated vested participants	**3b**	25	154,478
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		383,526
	(3) Total active	**3c(3)**	42	383,526
d	Total	**3d**	90	943,196
4	If the plan is at-risk, check the box and complete lines 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**	8.12
6	Target normal cost		**6**	0

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 presribed assumption was applied in accordance with applicable law and regulations. In my opion, 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

HN

Signature of actuary

10/10/2010

Date

HANS NIENABER

Type or print name of actuary

08-05737

Most recent enrollment number

CUNI, RUST & STRENK, INC.

Firm name

(513) 891-0270

Telephone number (including area code)

4540 COOPER ROAD, SUITE 304

US 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 [ ]

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)	25,594	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)	25,594	0
10 Interest on item 9 using prior year's actual return of -12.60 %	(3,225)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		25,918
b Interest on (a) using prior year's effective rate of 6.15 %		1,594
c Total available at beginning of current plan year to add to prefunding balance		27,512
d Portion of item (c) to be added to prefunding balance		27,512
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)	22,369	27,512

Part III Funding percentages

14 Funding target attainment percentage	14	91.39 %
15 Adjusted funding target attainment percentage	15	91.39 %
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	89.94 %
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? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:	1st segment %	2nd segment %	3rd segment %	[X] 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) [X] 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	[X] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	0

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

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