

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  ▶ <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
<b>A</b> 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>B</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)
<b>C</b> 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)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information
<b>1a</b> Name of plan COGENS, INC. DEFINED BENEFIT PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 001
	<b>1c</b> Effective date of plan 12/31/1973
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) COGENS, INC.  1 VIRGINIA AVENUE PROVIDENCE, RI 02903	<b>2b</b> Employer Identification Number (EIN) 05-0122070
	<b>2c</b> Plan sponsor's telephone number 401-421-4436
	<b>2d</b> Business code (see instructions) 561490
<b>3a</b> Plan administrator's name and address (if same as Plan sponsor, enter "Same") COGENS, INC. 1 VIRGINIA AVENUE PROVIDENCE, RI 02903	<b>3b</b> Administrator's EIN 05-0122070
	<b>3c</b> Administrator's telephone number 401-421-4436
<b>4</b> 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	<b>4b</b> EIN
	<b>4c</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b> 13
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b> 13
<b>c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>
<b>6a</b> 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>b</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.	

<b>Part III</b>	<b>Financial Information</b>		
<b>7</b> Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets .....	<b>7a</b>	215711	324360
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	215711	324360
<b>8</b> Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
(1) Employers .....	<b>8a(1)</b>	27217	
(2) Participants .....	<b>8a(2)</b>	0	
(3) Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	83253	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		110470
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	1821	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	0	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		1821
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		108649
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

**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:

1A 1G 3D

**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
<b>10</b> During the plan year:			
<b>a</b> 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>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	X		50000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>e</b> 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	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....			
<b>i</b> 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>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>	
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> 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) .....	<b>12d</b>	

**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.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2010	JAIME COHEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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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.

<b>A</b> Name of plan <u>COGENS, INC. DEFINED BENEFIT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COGENS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>05-0122070</u>
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b>	Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2009</u>
<b>2</b>	Assets:
<b>a</b>	Market value ..... <b>2a</b> <u>297099</u>
<b>b</b>	Actuarial value ..... <b>2b</b> <u>297099</u>
<b>3</b>	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
<b>a</b>	For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>2</u> <u>6413</u>
<b>b</b>	For terminated vested participants ..... <b>3b</b> <u>3</u> <u>129420</u>
<b>c</b>	For active participants:
(1)	Non-vested benefits ..... <b>3c(1)</b> <u>1829</u>
(2)	Vested benefits ..... <b>3c(2)</b> <u>161516</u>
(3)	Total active ..... <b>3c(3)</b> <u>8</u> <u>163345</u>
<b>d</b>	Total ..... <b>3d</b> <u>13</u> <u>299178</u>
<b>4</b>	If the plan is at-risk, check the box and complete items (a) and (b) ..... <input type="checkbox"/>
<b>a</b>	Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>
<b>b</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 ..... <b>4b</b>
<b>5</b>	Effective interest rate ..... <b>5</b> <u>6.58</u> %
<b>6</b>	Target normal cost ..... <b>6</b> <u>14302</u>

**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.

<b>SIGN HERE</b>	<u>09/04/2010</u>
Signature of actuary	Date
<u>MICHAEL B. MCELLIGOTT</u>	<u>08-02758</u>
Type or print name of actuary	Most recent enrollment number
<u>MICHAEL B. MCELLIGOTT</u>	<u>978-667-0728</u>
Firm name	Telephone number (including area code)
<u>85 DUDLEY ROAD</u> <u>BILLERICA, MA 01821-4132</u>	
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) .....	1	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).....	1	0
10 Interest on item 9 using prior year's actual return of <u>-27.25</u> % .....	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year) .....		1793
b Interest on (a) using prior year's effective rate of <u>6.36</u> % .....		0
c Total available at beginning of current plan year to add to prefunding balance .....		1793
d Portion of (c) to be added to prefunding balance.....		1793
12 Reduction in balances due to elections or deemed elections.....	1	1793
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	99.31 %
15 Adjusted funding target attainment percentage.....	15	103.60 %
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	65.80 %
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
02/27/2009	48	0	12/09/2009	152	0
07/02/2009	303	0			
10/01/2009	303	0			
08/12/2010	25804	0			
04/02/2009	455	0			
09/02/2009	152	0			
			Totals ►	18(b) 27217	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	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	26271
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input 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**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 5.28 %	2nd segment: 6.59 %	3rd segment: 6.65 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous items**

<b>24</b> 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
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

<b>31</b> Target normal cost, adjusted, if applicable (see instructions).....	<b>31</b>	14302
<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	61439	11703
<b>b</b> Waiver amortization installment .....	0	0
<b>33</b> 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 .....	<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	<b>34</b>	26005
	Carryover balance	Prefunding balance
<b>35</b> Balances used to offset funding requirement .....		Total balance
<b>36</b> Additional cash requirement (item 34 minus item 35).....	<b>36</b>	26005
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	<b>37</b>	26271
<b>38</b> Interest-adjusted excess contributions for current year (see instructions).....	<b>38</b>	266
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	<b>39</b>	0
<b>40</b> Unpaid minimum required contribution for all years .....	<b>40</b>	0

## Schedule SB, line 26 - Schedule of Active Participant Data

COGENS, INC.

DEFINED BENEFIT PLAN

05-0122070/001

FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

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

Attained Age	Years of Credited Service					
	30 to 34		35 to 39		40 & up	
	Avg.		Avg.		Avg.	
	No.	Comp.	No.	Comp.	No.	Comp.
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64	1					
65 to 69						
70 & up						

**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  
COGENS, INC. DEFINED BENEFIT PLAN**B** Three-digit  
plan number (PN) ► 001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ  
COGENS, INC.**D** Employer Identification Number (EIN)  
05-0122070**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 12 Day 31 Year 2009**2** Assets:

	<b>2a</b>	<b>2b</b>
<b>a</b> Market value	297,099	
<b>b</b> Actuarial value		297,099

**3** Funding target/participant count breakdown

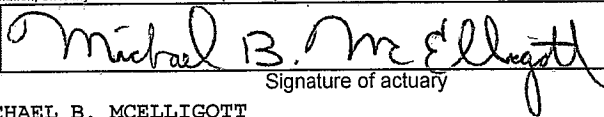
	<b>3a</b>	<b>3b</b>	(1) Number of participants	(2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment			2	6,413
<b>b</b> For terminated vested participants			3	129,420
<b>c</b> For active participants:				
(1) Non-vested benefits	<b>3c(1)</b>			1,829
(2) Vested benefits	<b>3c(2)</b>			161,516
(3) Total active	<b>3c(3)</b>		8	163,345
<b>d</b> Total	<b>3d</b>		13	299,178

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

	<b>4a</b>	<b>4b</b>
<b>a</b> Funding target disregarding prescribed at-risk assumptions		
<b>b</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 6.58**6** Target normal cost 14,302**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

MICHAEL B. MCELLIGOTT

Type or print name of actuary

MICHAEL B. MCELLIGOTT

Firm name

85 DUDLEY ROAD

US BILLERICA

MA 01821-4132

Address of the firm

09/04/2010

Date

08-02758

Most recent enrollment number

(978) 667-0728

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
<b>7</b> Balance at beginning of prior year after applicable adjustments (item 13 from prior year) . . . . .	1	
<b>8</b> Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
<b>9</b> Amount remaining (item 7 minus item 8) . . . . .	1	0
<b>10</b> Interest on item 9 using prior year's actual return of <u>-27.25 %</u> . . . . .	0	0
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Excess contributions (item 38 from prior year) . . . . .		1,793
<b>b</b> Interest on (a) using prior year's effective rate of <u>6.36 %</u> . . . . .		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance . . . . .		1,793
<b>d</b> Portion of item (c) to be added to prefunding balance . . . . .		1,793
<b>12</b> Reduction in balances due to elections or deemed elections . . . . .	1	1,793
<b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) . . . . .	0	0

**Part III Funding percentages**

<b>14</b> Funding target attainment percentage . . . . .	<b>14</b>	99.31 %
<b>15</b> Adjusted funding target attainment percentage . . . . .	<b>15</b>	103.60 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement . . . . .	<b>16</b>	65.80 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage . . . . .	<b>17</b>	%

**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
02/27/2009	48		04/02/2009	455	
07/02/2009	303		09/02/2009	152	
10/01/2009	303		12/09/2009	152	
08/12/2010	25,804				
<b>Totals ▶ 18(b)</b>				27,217	<b>18(c)</b> 0

**19** Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years . . . . .	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date . . . . .	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date . . . . .	<b>19c</b>	26,271

**20** Quarterly contributions and liquidity shortfall(s):

<b>a</b> Did the plan have a "funding shortfall" for the prior year? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> 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**

<b>21 Discount rate:</b>			
<b>a Segment rates:</b>	1st segment 5.28 %	2nd segment 6.59 %	3rd segment 6.65 %
			<input type="checkbox"/> N/A, full yield curve used
<b>b Applicable month (enter code)</b> . . . . .			<b>21b</b> 0
<b>22 Weighted average retirement age</b> . . . . .			<b>22</b> 65
<b>23 Mortality table(s)</b> (see instructions) <input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> Substitute			

**Part VI Miscellaneous items**

<b>24</b> 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
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment . . . . .		<b>27</b>

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

<b>31</b> Target normal cost, adjusted, if applicable (see instructions) . . . . .	<b>31</b>	14,302
<b>32</b> Amortization installments:		
<b>a</b> Net shortfall amortization installment . . . . .	Outstanding Balance 61,439	Installment 11,703
<b>b</b> Waiver amortization installment . . . . .	0	0
<b>33</b> 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 . . . . .		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) . . . . .		<b>34</b> 26,005
<b>35</b> Balances used to offset funding requirement	Carryover balance	Prefunding Balance
		Total balance
<b>36</b> Additional cash requirement (item 34 minus item 35) . . . . .	<b>36</b>	26,005
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c) . . . . .	<b>37</b>	26,271
<b>38</b> Interest-adjusted excess contributions for current year (see instructions) . . . . .	<b>38</b>	266
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) . . . . .	<b>39</b>	
<b>40</b> Unpaid minimum required contribution for all years . . . . .	<b>40</b>	

Schedule SB, part V - Statement of Actuarial Assumptions/Methods  
COGENS, INC.  
DEFINED BENEFIT PLAN  
05-0122070/001  
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

FUNDING METHOD           As prescribed in IRC Section 430.

INTEREST RATES	Years 0-5	Segment rate 1	5.280%
	Years 6-20	Segment rate 2	6.590%
	Years over 20	Segment rate 3	6.650%

PRE-RETIREMENT	MORTALITY TABLE --	None.
	TURNOVER/DISABILITY--	None
	SALARY SCALE --	None
	INTEGRATION LVL INCR-	None
	BACKWARD SALARY PROJ.	Based on increase of average earnings

POST-RETIREMENT	MORTALITY TABLE --	2009 Funding Target - Combined - IRC 430(h)(3)(A).
	EXPENSE LOAD --	None
	COST OF LIVING	None

417(e)

PRESENT VALUE OF ACCRUED BENEFIT CALCULATIONS - Greater of 417(e) or Actuarial Equivalence

INTEREST RATES	Years 0-5	Segment rate 1	3.210%
	Years 6-20	Segment rate 2	5.190%
	Years over 20	Segment rate 3	5.670%

MORTALITY TABLE --    2009 Applicable Mortality Table for IRC 417(e) (Unisex).

Actuarial Equivalence

PRE-RETIREMENT	INTEREST --	9.000%
	MORTALITY TABLE --	1971 INDIVIDUAL ANNUITY male rates.

POST-RETIREMENT	INTEREST --	6.000%
	MORTALITY TABLE --	1971 INDIVIDUAL ANNUITY male rates.

Schedule SB, part V - Summary of Plan Provisions  
COGENS, INC.  
DEFINED BENEFIT PLAN  
05-0122070/001  
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

TYPE OF ENTITY Corporation.

DATES Effective-12/31/1973 Valuation-12/31/2009 Eligibility-12/31/2009 Year-end-12/31/2009

ELIGIBILITY Minimum age- None Months of service- None Maximum age- None  
Age at last birthday. Other ages at nearest birthday.  
Entry Age For Full Funding Limitation Calculation - as of date of hire.

HOURS REQUIRED FOR  
Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

PLAN ENTRY - January 1 or July 1 immediately following satisfaction of eligibility requirements.

RETIREMENT NORMAL - First of month coincident with or following attainment of age 65, and completion of 5 years of participation.

EARLY - Upon attainment of age 60.  
(100% Vested upon satisfaction of early retirement provisions).

AVERAGE COMPENSATION -- (retrospective salaries)

FUNDING - 5 Highest consecutive years.  
ACCRUED BENEFIT - 5 Highest consecutive years.

PLAN BENEFITS

RETIREMENT-- 25.000% of average monthly compensation. Total benefit reduced by 1/25 for each year of service less than 25 years.

415 Limits - Percent 100.00 Dollar - \$16,250

Minimum benefit - None Maximum benefit - None

Maximum 401(a)(17) compensation \$245,000

Schedule SB, part V - Summary of Plan Provisions  
COGENS, INC.  
DEFINED BENEFIT PLAN  
05-0122070/001  
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

NORMAL FORM Life Annuity.

DEATH BENEFIT Present value of accrued benefits.

ACCRUED BENEFIT Pro-rata based on service (calculated as of end of plan year).

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is lesser amount computed using a) 2.870% interest and 94 GAR mortality unisex projected to 2002 or b) plan actuarial equivalence interest and mortality.

TERMINATION  
BENEFITS

3-7 year.

Year	1	2	3	4	5	6	7
Pct	0	0	20	40	60	80	100

Service is calculated using all years of service.

CONTRIBUTIONS

EMPLOYEE REQUIRED -- None

EMPLOYEE VOLUNTARY -- None

ASSET VALUATION  
METHOD

Market value.

Schedule SB, line 32 - Schedule of Amortization Bases  
COGENS, INC.  
DEFINED BENEFIT PLAN  
05-0122070/001  
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

Type of Base	Present Value of Remaining Instalments	Date Base Established	Years Remaining Amortization Period	Amortization Installment
shortfall	61,439	12/31/08	6	11,703

Valuation Date: 12/31/2009

Date	Contribution	Prior Year Amounts			Current Year Amounts				
		Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
2/27/2009	48						48	6.58%	51
4/2/2009	455						455	6.58%	477
7/2/2009	303						303	6.58%	313
9/2/2009	152						152	6.58%	155
10/1/2009	303						303	6.58%	308
12/9/2009	152						152	6.58%	153
8/12/2010	25,804						25,804	6.58%	24,814

05-0122070/001

SCHEDULE SB, line 22 -

DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

PARTICIPANTS ARE ASSUMED TO RETIRE AT THE NORMAL  
RETIREMENT AGE, OR ATTAINED AGE, IF LATER.

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Schedule SB, line 32 - Schedule of Amortization Bases

COGENS, INC.

DEFINED BENEFIT PLAN

05-0122070/001

FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

Type of Base	Present Value of Remaining Instalments	Date Base Established	Years Remaining Amortization Period	Amortization Installment
shortfall	61,439	12/31/08	6	11,703