

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).

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

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

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: 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: Form 5558 automatic extension DFVC program
- special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN		1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2001
2a Plan sponsor's name and address (employer, if for single-employer plan) TWIN BROTHERS ELECTRICAL SUPPLY CO. 35-54 STEINWAY STREET ASTORIA, NY 11101-1416		2b Employer Identification Number (EIN) 11-2834434
		2c Plan sponsor's telephone number 718-786-9355
		2d Business code (see instructions) 238210
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") TWIN BROTHERS ELECTRICAL SUPPLY CO. 35-54 STEINWAY STREET ASTORIA, NY 11101-1416		3b Administrator's EIN 11-2834434
		3c Administrator's telephone number 718-786-9355
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	15
b Total number of participants at the end of the plan year	5b	17
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) Beginning of Year		(b) End of Year
	7a	7b	7c
a Total plan assets	1092823	0	1167558
b Total plan liabilities			0
c Net plan assets (subtract line 7b from line 7a)	1092823		1167558
8 Income, Expenses, and Transfers for this Plan Year	(a) Amount		(b) Total
	8a(1)	8a(2)	8a(3)
a Contributions received or receivable from:	43627	0	
(1) Employers			
(2) Participants			
(3) Others (including rollovers)			
b Other income (loss)	31108		
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)			74735
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	0		
e Certain deemed and/or corrective distributions (see instructions)	0		
f Administrative service providers (salaries, fees, commissions)	0		
g Other expenses	0		
h Total expenses (add lines 8d, 8e, 8f, and 8g)			0
i Net income (loss) (subtract line 8h from line 8c)			74735
j Transfers to (from) the plan (see instructions)	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
- 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	
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		1349
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.	10/14/2010	STEVE RIGOGIANNIS
	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

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 <u>TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN</u>		B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>TWIN BROTHERS ELECTRICAL SUPPLY CO.</u>		D Employer Identification Number (EIN) <u>11-2834434</u>	
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 <u>12</u> Day <u>31</u> Year <u>2009</u>	
2	Assets:		
a	Market value	2a	<u>1123638</u>
b	Actuarial value	2b	<u>1123638</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	<u>0</u>
b	For terminated vested participants	3b	<u>10</u>
c	For active participants:		
	(1) Non-vested benefits	3c(1)	<u>3386</u>
	(2) Vested benefits	3c(2)	<u>1022563</u>
	(3) Total active	3c(3)	<u>7</u>
d	Total	3d	<u>17</u>
4	If the plan is at-risk, check the box and complete items (a) and (b)		<input type="checkbox"/>
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	<u>6.60 %</u>
6	Target normal cost	6	<u>7994</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.

SIGN HERE	Signature of actuary	<u>HOWARD ROSENFELD</u>	Date	<u>10/14/2010</u>
	Type or print name of actuary	<u>ROSENFELD/TORTU RETIREMENT PLANNING</u>	Most recent enrollment number	<u>08-04085</u>
	Firm name	<u>220 WHITE PLAINS ROAD TARRYTOWN, NY 10591</u>	Telephone number (including area code)	<u>914-332-5353</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

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)	620	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	
9	Amount remaining (Item 7 minus item 8).....	620	0
10	Interest on item 9 using prior year's actual return of <u>-5.31</u> %	-33	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>0.00</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
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).....	587	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	99.42 %
15	Adjusted funding target attainment percentage.....	15	102.58 %
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	102.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/21/2009	23455	0			
01/10/2010	6678	0			
09/10/2010	13494	0			
			Totals ▶	18(b)	18(c)
				43627	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 43323

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

21 Discount rate:				
a Segment rates:	1st segment: 5.28 %	2nd segment: 6.59 %	3rd segment: 6.65 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 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
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	7994	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	7994	
35 Balances used to offset funding requirement	Carryover balance	Prefunding balance	Total balance
36 Additional cash requirement (item 34 minus item 35).....	36 7994		
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	43323	
38 Interest-adjusted excess contributions for current year (see instructions).....	38	35329	
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	0	

Schedule SB, line 26 - Schedule of Active Participant Data

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	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	1	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Name of plan: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PL Plan number: 001
 Plan sponsor's name: TWIN BROTHERS ELECTRICAL SUPPLY CO. EIN: 11-2834434

**TWIN BROTHERS ELECTRICAL SUPPLY CO.
TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
Plan Specifications - Pension Protection Act Report
Valuation as of 12/31/2009 for the Plan Year Ending 12/31/2009**

Target Assumptions:

Male Nonannuitant:	2009 Nonannuitant Male
Female Nonannuitant:	2009 Nonannuitant Female
Male Annuitant:	2009 Annuitant Male
Female Annuitant:	2009 Annuitant Female
Male Projection:	Projection Scale AA (Male)
Female Projection:	Projection Scale AA (Female)
Applicable months from valuation month:	0
Probability of lump sum:	100.00%
Use pre-retirement mortality:	No
	<u>1st</u> <u>2nd</u> <u>3rd</u>
Segment rates:	4.71 6.67 6.77
High Quality Bond rates:	N/A N/A N/A
Final rates:	4.71 6.67 6.77
Override:	5.28 6.59 6.65

Options:

Use optional combined mortality table for small plans:	Yes
Male:	2009 Optional table small plans Male
Female:	2009 Optional table small plans Female
Male weighting:	2009 Optional table small plans Male
Female weighting:	2009 Optional table small plans Female
Use discount rate transition:	No
Lump sums use proposed regulations:	Yes

Actuarial Equivalent Floor

Stability period:	plan year
Lookback months:	1
Nonannuitant:	None
Annuitant:	2009 Applicable
	<u>1st</u> <u>2nd</u> <u>3rd</u>
Current:	4.41 4.57 4.27
Override:	3.63 4.95 5.27

Schedule B, line 6 - Statement of Actuarial Assumptions/Methods

Payout Method: Funding

Pre-retirement Assumptions:

RPA

Interest: 5.78%
 Limited to: 90.00%

Funding:

Interest: 6.00%

Mortality

Male: None
 Female: None

Setback

None
 None

Salary Scale

Male: 0.00%
 Female: 0.00%

Withdrawal

Male: None
 Female: None

Withdrawal-Select

Male: None
 Female: None

Early Retirement Rates

Male: None
 Female: None

Subsidized Early Retirement Rates

Male: None
 Female: None

Disability Rates

Male: None
 Female: None

Mortality

Male: None
 Female: None

Setback

None
 None

Post-retirement Assumptions:

RPA

Interest: 5.78%
 High Interest: 6.29%

Funding:

Interest: 6.00%

Mortality

Male: 1994 GAR Group Annuity Reserv
 Female: 1994 GAR Group Annuity Reserv

Setback

None
 None

Late Retirement Rates

Male: None
 Female: None

Marriage Probability

Male: 0.00%
 Female: 0.00%
 Expense loading: 0.00%

Setback

0

Cost Methods

Actuarial Cost Method: Individual aggregate
 Funding as level: Percent
 Normal cost expense load: 0.00%
 Funding ages defined as: Nearest
 Entry age calculated as of: Date of hire
 Apply the 401(a)(17) when calculating
 present value of compensation: No
 Adjust valuation assets by:
 Accumulated Reconciliation Account: No

Basis for PVAB

Applicable interest: 2.87%
 Applicable mortality: 2009 Applicable

Name of Plan: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
Plan Sponsor's EIN: 11-2834434
Plan Number: 001

***Plan Name: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
EIN/PN: #11-2834434/001***

Attachment to the Schedule SB of Form 5500 for 2009
Part II item 7

The carryover balance reported on the 2008 Schedule SB, line 13, applied the effective rate of interest to the valuation date. The carryover balance reported on line 7 of the 2009 Schedule SB corrects this by reporting the true 1/1/2008 carryover balance. The item disclosed on line 13 of the 2008 Schedule SB has no bearing on the 2008 Minimum Required Contribution.

**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 TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TWIN BROTHERS ELECTRICAL SUPPLY CO.		D Employer Identification Number (EIN) 11-2834434	
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 <u>12</u> Day <u>31</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a	1123638	
b Actuarial value.....	2b	1123638	
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	10	103628
c For active participants:			
(1) Non-vested benefits.....	3c(1)		3386
(2) Vested benefits.....	3c(2)		1022563
(3) Total active	3c(3)	7	1025949
d Total.....	3d	17	1129577
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	6.60%	
6 Target normal cost.....	6	7994	

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		10/14/2010
	Signature of actuary	Date
	HOWARD ROSENFELD	0804085
	Type or print name of actuary	Most recent enrollment number
ROSENFELD/TORTU RETIREMENT PLANNING	914-332-5353	
Firm name	Telephone number (including area code)	
220 WHITE PLAINS ROAD		
TARRYTOWN NY 10591	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)	620	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	
9	Amount remaining (Item 7 minus item 8)	620	0
10	Interest on item 9 using prior year's actual return of <u>-5.31%</u>	-33	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>0.00%</u>		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
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)	587	0

Part III Funding percentages			
14	Funding target attainment percentage	14	99.42%
15	Adjusted funding target attainment percentage	15	102.58%
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	102.00%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls						
18 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
10/21/2009	23455	0				
01/10/2010	6678	0				
09/10/2010	13494	0				
Totals ▶			18(b)	43627	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	43323

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

21 Discount rate:				
a Segment rates:	1st segment: 5.28%	2nd segment: 6.59%	3rd segment: 6.65%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 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
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	7994	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	7994	
35 Balances used to offset funding requirement	Carryover balance	Prefunding balance	Total balance
36 Additional cash requirement (item 34 minus item 35)	36	7994	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	43323	
38 Interest-adjusted excess contributions for current year (see instructions)	38	35329	
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	0	

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula:	Benefit formula		
Type of Formula:	Unit benefit non-integrated		
Effective Date:	01/01/2006		
Unit type:	Percent		
Unit based on:	Participation		
Maximum total percent:	100.00%		
Tiers based on:	None		
First tier:	5.16%	for 1st	None
Second tier:	None	for next	None
Third tier:	None	for remaining yrs	
Maximum credit:			
Past years:	9		
Future years:	17		
Total years:	20		

Averaging

Projection method:	Current Compensation	Apply exclusion to accrued benefit:	No
Based on:	Final Average	Annualize short compensation years:	No
Highest:	3	Annualize short plan years:	No
In the last:	99	Include compensations based	
Excluding:	0	on years of:	Service

Accrual

Frozen:	No					Fractions based on:	N/A
Definition of years:	Hours worked						
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	0	0	1000	1000	Limit current credit	
						to:	N/A
Years based on:	Participation					Cap/floor years:	0
Maximum past accrual years:	20.0000					Cap or floor:	Floor
Method:	Unit accrual					Accrual % per year:	0.00%
						Apply 415 before accrual:	No

Name of Plan: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
Plan Sponsor's EIN: 11-2834434
Plan Number: 001
Plan Sponsor's Name: TWIN BROTHERS ELECTRICAL SUPPLY CO.

Plan Name: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
EIN/PN: #11-2834434/001

Schedule SB, Line 32 – Schedule of amortization bases

Base	Amortization Period			Balances		Installment
	Date created	Initial years	Years left	Initial	Present Value of Remaining Installments	
Shortfall	12/31/08	7	6	\$ 0	\$ 0	\$ 0
Shortfall	12/31/09	7	7	\$ 0	\$ 0	\$ 0
Total					\$ 0	\$ 0

Plan Name: TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN
EIN/PN: #11-2834434/001

Schedule SB, Line 19 – Discounted employer contributions

Date	Contribution amount	Plan year	Applicable effective interest rate	Discounted value of contribution
10-21-2009	\$ 23,455	2009	6.60%	\$ 23,748
1-10-2010	6,678	2009	6.60%	6,666
9-10-2010	13,494	2009	6.60%	12,909
Total	\$ 43,627			\$ 43,323

Attachment to 2009 Schedule SB
Twin Brothers Electrical Supply Co. Retirement Plan
EIN/PN: 11-2834434/001

Item 22: Weighted Average Retirement Age

Explanation of Weighted Average Retirement Age

All participants are assumed to retire at the plan's stated normal retirement age of 65.