

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>TWIN BROTHERS ELECTRICAL SUPPLY CO. RETIREMENT PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2001</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan <u>01/01/2001</u>	
1b Three-digit plan number (PN) ►	<u>001</u>				
1c Effective date of plan <u>01/01/2001</u>					
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>TWIN BROTHERS ELECTRICAL SUPPLY CO.</u> <u>35-54 STEINWAY STREET</u> <u>ASTORIA, NY 11101-1416</u>	2b Employer Identification Number (EIN) <u>11-2834434</u>				
	2c Plan sponsor's telephone number <u>718-786-9355</u>				
	2d Business code (see instructions) <u>238210</u>				
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>TWIN BROTHERS ELECTRICAL SUPPLY CO.</u> <u>35-54 STEINWAY STREET</u> <u>ASTORIA, NY 11101-1416</u>	3b Administrator's EIN <u>11-2834434</u>				
	3c Administrator's telephone number <u>718-786-9355</u>				
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN				
	4c PN				
5a Total number of participants at the beginning of the plan year	5a <u>15</u>				
	5b <u>17</u>				
	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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="width:20%;">(a) Beginning of Year</th> <th style="width:20%;">(b) End of Year</th> </tr> <tr> <td>a Total plan assets</td> <td>7a <u>1092823</u></td> <td><u>1167558</u></td> </tr> <tr> <td>b Total plan liabilities</td> <td>7b <u>0</u></td> <td><u>0</u></td> </tr> <tr> <td>c Net plan assets (subtract line 7b from line 7a)</td> <td>7c <u>1092823</u></td> <td><u>1167558</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>1092823</u>	<u>1167558</u>	b Total plan liabilities	7b <u>0</u>	<u>0</u>	c Net plan assets (subtract line 7b from line 7a)	7c <u>1092823</u>	<u>1167558</u>																														
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Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

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**

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

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

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

A Name of plan <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> <u>0</u>
b For terminated vested participants	3b <u>10</u> <u>103628</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> <u>1025949</u>
d Total	3d <u>17</u> <u>1129577</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	<u>10/14/2010</u> Date <u>08-04085</u> Most recent enrollment number <u>914-332-5353</u> Telephone number (including area code)
Signature of actuary <u>HOWARD ROSENFELD</u> Type or print name of actuary <u>ROSENFELD/TORTU RETIREMENT PLANNING</u> Firm name <u>220 WHITE PLAINS ROAD</u> <u>TARRYTOWN, NY 10591</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)	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
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		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
25 to 29	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
35 to 39	0	0	1	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
45 to 49	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
55 to 59	0	0	0	0	1	0	0	0	0	0	2	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
65 to 69	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

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
High Quality Bond rates:	N/A
Final rates:	4.71
Override:	5.28

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
Override:	3.63

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) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		

▶ **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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
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.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>D Employer Identification Number (EIN) 11-2834434</td> </tr> </table>	D Employer Identification Number (EIN) 11-2834434	
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 <input type="checkbox"/> Other			
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	 Signature of actuary	<u>10/14/2010</u> Date <u>0804085</u> Most recent enrollment number <u>914-332-5353</u> Telephone number (including area code)
HOWARD ROSENFELD Type or print name of actuary ROSENFELD/TORTU RETIREMENT PLANNING Firm name 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%☐ 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)☒ 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 ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....☒ 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**

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

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement**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

Eligibility Requirements

Age (yrs) :	21
Age (months) :	0
Wait (months) :	12
Two year eligibility :	No

Service/Participation Requirements

Definition of years:	Hours worked
Continuing hours:	1,000
Excluded classes:	

Earnings

Total compensation excluding : 403(b)
Cafeteria
Other
Prior to participation
415 prior to participation

Retirement

Normal

Early

Subsidized Early

Disability

Death

Age: 65
Service: 0
Participation: 5
Defined: 1st of month following

Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

Rates - Male:	None	None	None
Rates - Female:	None	None	None

Use Social Security Retirement Age:	No	REACT Benefits Percentage:	50.00%
Vesting Schedule:	2/20	Pre-retirement death benefit	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	0.00%
		Death Benefit Payment method:	PVAB

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

Significant Changes in Plan Provisions Since Last Valuation

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.

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					
Definition of years:	Hours worked	Fractions based on: N/A				
 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
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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.