

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	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 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1995
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ONEIL PRODUCT DEVELOPMENT, INC. 8 MASON IRVINE, CA 92618	2b Employer Identification Number (EIN) 95-3697491 2c Sponsor's telephone number 949-458-0500 2d Business code (see instructions) 334110

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 accompanying schedules, statements and attachments, 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	KARL TAO
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ONEIL PRODUCT DEVELOPMENT, INC. 8 MASON IRVINE, CA 92618	3b Administrator's EIN 95-3697491 3c Administrator's telephone number 949-458-0500
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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: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	149
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	64
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	70
d Subtotal. Add lines 6a , 6b , and 6c	6d	134
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	134
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	72
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	31
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3H

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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		
A Name of plan O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. ONEIL PRODUCT DEVELOPMENT, INC.	D Employer Identification Number (EIN) 95-3697491	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	441462	134	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
10494	3194

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

FINANCIAL TELESIS INC
4340 REDWOOD HWY STE A23
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10494	3194	REFERRAL/SERVICE FEE AND PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ CUSTODIAL GUARANTEED FUND CONTRACT

b Balance at the end of the previous year	7b	407097
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c Additions: (1) Contributions deposited during the year	7c(1)	123698	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	15944	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)	247399	

▶ LOAN PAYMENT, OUTSIDE INVESTMENT TRANSFER

(6) Total additions	7c(6)	387041
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d Total of balance and additions (add b and c(6))	7d	794138
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	214081	
(2) Administration charge made by carrier	7e(2)	688	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	155825	

▶ LOAN WITHDRAWAL, OUTSIDE INVESTMENT TRANSFER, 401(K)
(M) EXCESS CONTRIBUTION

(5) Total deductions	7e(5)	370594
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f Balance at the end of the current year (subtract e(5) from d)	7f	423544
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	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		
A Name of plan O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ONEIL PRODUCT DEVELOPMENT, INC.	D Employer Identification Number (EIN) 95-3697491	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
--

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	4457	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	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>		
A Name of plan <u>O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ONEIL PRODUCT DEVELOPMENT, INC.</u>	D Employer Identification Number (EIN) <u>95-3697491</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	104833	58950
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2229198	2834577
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	407097	423544
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2741128	3317071

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2741128	3317071
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	147915	
(B) Participants	2a(1)(B)	497268	
(C) Others (including rollovers)	2a(1)(C)	250333	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		895516

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	5122	
(F) Other	2b(1)(F)	15944	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		21066

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	36502	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		36502

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		578953
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1532037

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	925354	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	561	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		925915
f Corrective distributions (see instructions)	2f		25722
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4457	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4457
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		956094

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		575943
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: LESLEY, THOMAS, SCHWARZ & POSTMA, I

(2) EIN: 95-3864890

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....	☒		56
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		20000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** 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.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	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

A Name of plan <u>O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ONEIL PRODUCT DEVELOPMENT, INC.</u>	D Employer Identification Number (EIN) <u>95-3697491</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 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 ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

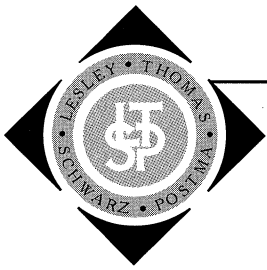
b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**O'NEIL PRODUCT DEVELOPMENT, INC.
401(k) PLAN**

**REPORT, FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2009 AND 2008 AND
YEAR ENDED DECEMBER 31, 2009**



LESLEY, THOMAS, SCHWARZ & POSTMA, INC.

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL ACCOUNTANCY CORPORATION

Principals
George M. Lesley
John Postma II
Thomas R. Madigan
Cory G. Youngberg
Mark D. Murphy
Doris D. Farinacci
Mark A. Simurda
Cyndi M. LeBerthon

October 13, 2010

Independent Auditors' Report

To the Plan Administrator of the
The O'Neil Product Development, Inc. 401(k) Plan

We were engaged to audit the statements of net assets available for benefits of the O'Neil Product Development, Inc. 401(k) Plan as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended December 31, 2009, and the supplemental schedule of (1) Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009 and (2) Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2009. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by The Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as December 31, 2009 and 2008 and for the year ended December 31, 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules as of December 31, 2009 and 2008 and for the year ended December 31, 2009. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.


A Professional Accountancy Corporation
Newport Beach, California

O'NEIL PRODUCT DEVELOPMENT, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Assets		
Investments, at fair value		
Insurance contracts		
Guaranteed interest account	\$ 402,367	\$ 386,743
Mutual funds	2,834,577	2,229,198
Participant loans	<u>58,950</u>	<u>104,833</u>
Total investments	<u>3,295,894</u>	<u>2,720,774</u>
Receivables		
Participant contributions	52	-
Employer contributions	<u>26</u>	<u>-</u>
Total receivables	<u>78</u>	<u>-</u>
Total assets	<u>3,295,972</u>	<u>2,720,774</u>
Liability		
Refund of excess deferral contributions	<u>-</u>	<u>25,722</u>
Net assets available for benefits, at fair value	<u>3,295,972</u>	<u>2,695,052</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>21,177</u>	<u>20,354</u>
Net assets available for benefits	<u>\$ 3,317,149</u>	<u>\$ 2,715,406</u>

See the accompanying notes to these financial statements

O'NEIL PRODUCT DEVELOPMENT, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributed to:

Investment income

Net appreciation in fair value of investments \$ 631,401

Interest 5,122

Net investment income 636,523

Contributions

Employer 150,723

Participants 497,320

Rollovers 250,333

Total contributions 898,376

Total additions 1,534,899

Deductions from net assets attributed to:

Benefits paid to participants 928,698

Administration fees 4,458

Total deductions 933,156

Net increase in net assets available for benefits 601,743

Net assets available for benefits, beginning of year 2,715,406

Net assets available for benefits, end of year \$ 3,317,149

O'NEIL PRODUCT DEVELOPMENT, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

NOTE 1 – DESCRIPTION OF PLAN

The following description of the O'Neil Product Development, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General – O’Neil Product Development, Inc. (the “Company”) adopted the Plan effective January 1, 1995. The Plan, as amended and restated effective January 1, 2006, is a defined contribution plan under Section 401(k) of the Internal Revenue Code (“IRC”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility – The Plan provides for eligibility upon the attainment of age twenty-one (21) and completion of ninety (90) days of employment for purposes of 401(k) deferral contributions. The Plan provides eligibility upon the attainment of age twenty-one (21) and completion of one year of employment for purposes of contributions other than elective deferral contributions. An eligible employee may enter the Plan upon reaching eligibility.

Participant Accounts - Each participant’s account is credited with the participant’s voluntary contributions during the Plan year and allocations of (a) Plan earnings, (b) employer contributions and (c) Plan expenses.

Contributions to the Plan

Participant Contributions –Participants in the Plan may contribute up to one-hundred percent (100%) of their eligible compensation. A participant’s total contribution for any one calendar year is limited to the maximum annual contribution allowable pursuant to the requirements of the IRC.

Company Contributions – The Company may make a matching and/or discretionary contribution without regard to the Company’s current or accumulated earnings and profits as determined each year by resolution of the trustees. The Company chose to make a matching contribution for the year ended December 31, 2009 on elective deferrals not to exceed fifty percent (50%) of the first five percent (5%) of the employees’ deferrals.

Rollover Contributions – The Plan provides for rollover contributions which represent distributions from other tax-qualified retirement plans. The maximum amount of a participant’s rollover contribution is not affected by the limits otherwise applicable to participant contributions.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Vesting – Participants are one hundred percent (100%) vested in their contributions and earnings on their contributions. Each participant's interest in their employer discretionary matching and discretionary profit-sharing contributions and Plan earnings accounts are vested as follows:

<u>Periods of Service For Vesting</u>	<u>Percent Vested</u>
Less than two (2) years of services	0%
Less than three (3) years of services	20%
Less than four (4) years of services	40%
Less than five (5) years of services	60%
Less than six (6) years of services	80%
Six (6) or more years of services	100%

Participant Forfeitures – Forfeitures represent the non-vested portion of a terminated participant's Company contribution account. Forfeitures of non-vested contributions maybe used to pay administrative expenses or reduce Company contributions. As of December 31, 2009 and 2008, the Plan had approximately \$7,700 and \$0 of forfeitures available, respectively. For the Plan year ended December 31, 2009, forfeited nonvested accounts totaling approximately \$2,400 were used to reduce administrative expenses and approximately \$2,800 were used to reduce Company contributions.

Benefit Payments – On termination of service or after the participant attains age fifty-nine and one half (59½), a participant is entitled to a benefit equal to the vested and non-forfeitable interest in their accounts as of the distribution date including the participant's allocable share of employer contributions and forfeitures, if any. The non-vested portion of the participant's account balance shall be treated as a forfeiture as of the last day of the Plan year in which the participant's entire vested interest is distributed from the Plan. The Plan also allows for hardship withdrawals.

Participants may elect to receive a lump-sum distribution or any part of their vested account paid to them at any time.

Participant Loans – Participants may borrow from the Plan in any amount greater than \$1,000 and not greater than fifty percent (50%) of the participant's vested account balance reduced by the participant's highest outstanding Plan loan balance in the prior twelve (12) months. In no event may the participant borrow more than \$50,000. Loans are for a period not exceeding five (5) years. If the loan is used to acquire a dwelling unit, which within a reasonable time will be used as the principal residence of the participant, the repayment period may extend beyond five (5) years from the date of the loan, but shall not be made for a period longer than the repayment period consistent with commercial practices.

Participant Directed Investments – A participant may choose among various funds in which his or her respective contribution and employer matching contribution may be invested subject to the limitations described in the Plan.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting. Except for unutilized forfeitures (see Note 1), the net assets of the Plan are allocated entirely to individual participants' accounts.

The statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The account of the fully benefit-responsive investment contract (Principal Fixed Income option) is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by Principal Trust Company.

The fair value of the investment contract at December 31, 2009 and 2008 was \$402,367 and \$386,743, respectively. The contract value of the investment contract at December 31, 2009 and 2008 was \$423,544 and \$407,097, respectively.

Accounting Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Non-Distributed Benefits – The Plan does not accrue non-distributed benefits related to participants who have withdrawn from the Plan, but recognizes such benefits as a deduction from net assets in the period in which such benefits are paid.

Valuation of Investments – All investments are carried at fair value or an approximation of fair value. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date, and interest is accrued as earned. The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan Administrative Expenses – The Company provides or pays for certain accounting, legal and management services without charge to the Plan.

Contributions Funding – The Company makes contributions to the Plan for employee and employer (if applicable) contributions on a semi-monthly basis.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-Discrimination for Employee and Employer Contributions – The Plan, as required by the IRC, performs annual tests between highly compensated participants versus non-highly compensated participants to ensure that highly compensated participants are not disproportionately favored under the Plan. If the Plan fails the tests, it must refund excess deferral contributions. Excess deferral contributions which are refunded are accrued as a liability to the Plan in the year in which the correction relates. For the year ended December 31, 2008, excess deferral contributions totaled \$25,722. At the report date, the annual tests for the Plan year ended December 31, 2009 have not been completed.

Subsequent Events – Subsequent events have been evaluated through October 13, 2010, the date the financial statements were available for issuance.

NOTE 3 – INVESTMENTS

At December 31, 2009 and 2008, the following presents investments that represent 5% or more of the Plan's net assets:

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Guaranteed interest account		
Fixed Income Option 401(A)/401(k)	\$ 403,367	\$ 386,743
Mutual funds		
Bond and Mortgage Securities Fund	\$ 190,630	\$ 134,885*
S&P 500 Index Fund	\$ 337,329	\$ 185,775
LifeTime 2010 Fund	\$ 132,199*	\$ 225,280
LifeTime 2020 Fund	\$ 456,986	\$ 374,203
LifeTime 2030 Fund	\$ 158,948*	\$ 143,682
Fidelity Advisor Small Cap C Fund	\$ 329,986	\$ 277,734
Europacific Growth R1 Fund	\$ 477,415	\$ 329,402

**Amount does not represent 5% or more of the Plan's net assets for the respective year end.*

During the year ended December 31, 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value, by investment type, as follows:

	<u>Year Ended December 31, 2009</u>
Guaranteed interest account	\$ 16,767
Mutual funds	<u>614,634</u>
	<u><u>\$ 631,401</u></u>

NOTE 4 – INFORMATION CERTIFIED BY THE CUSTODIAN

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Delaware Charter Guarantee and Trust Company, the custodian of the Plan, as complete and accurate, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule:

a) Investments

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Guaranteed interest account	<u>\$ 402,367</u>	<u>\$ 386,743</u>
Mutual funds	<u>\$ 2,834,577</u>	<u>\$ 2,229,198</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>\$ 21,177</u>	<u>\$ 20,354</u>

b) Investment income

	<u>Year Ended December 31, 2009</u>
Net appreciation in fair value of investments	<u>\$ 631,401</u>

c) Supplemental Schedule:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Except for the Participant Loans which were not certified

NOTE 5 – FAIR VALUE MEASUREMENTS

Fair value measurements are based on a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable can be corroborated by observable market data for substantially the full term of the assets or liabilities.

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2009 and 2008:

Guaranteed Interest Accounts: These investments are part of the general assets of an insurance company. These investments are valued by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

Mutual Funds: These investments are public investment securities valued using the Net Asset Value ("NAV") provided by the investment custodian. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market.

The following tables set forth by level within the fair value hierarchy the investments held by the Plan as of December 31, 2009 and 2008:

	Fair Value Measurements Using Input Type			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2009</u>				
Guaranteed interest account	\$ ---	\$ 402,367	\$ ---	\$ 402,367
Mutual funds				
Intermediate-term bond funds	190,630	---	---	190,630
Asset allocation funds	867,442	---	---	867,442
Large cap U.S. equity funds	484,737	---	---	484,737
Small/mid cap U.S. equity funds	684,355	---	---	684,355
Real estate funds	129,998	---	---	129,998
International equity funds	477,415	---	---	477,415
Participant loans	---	---	58,950	58,950
Total investments measured at fair value	<u>\$ 2,834,577</u>	<u>\$ 402,367</u>	<u>\$ 58,950</u>	<u>\$ 3,295,894</u>

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value Measurements Using Input Type			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2008</u>				
Guaranteed interest account	\$ ---	\$ 386,743	\$ ---	\$ 386,743
Mutual funds	2,229,198	---	---	2,229,198
Participant loans	---	---	104,833	104,833
Total investments measured at fair value	<u>\$ 2,229,198</u>	<u>\$ 386,743</u>	<u>\$ 104,833</u>	<u>\$ 2,720,774</u>

The following sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2009 and 2008:

	Participant Loans (Level 3) Year Ended December 31,	
	2009	2008
Beginning balance	\$ 104,833	\$ 69,531
Purchases, issuances and settlements	<u>(45,883)</u>	<u>35,302</u>
Participant loans	<u>\$ 58,950</u>	<u>\$ 104,833</u>

NOTE 6 – PLAN TERMINATION

Effective 2010, the Company elected to terminate the Plan and merge the Plan into another qualified plan. With the Plan termination, participants are entitled to the full amount in their account as of the date of termination, regardless of the percent they are vested at the time of termination.

In June 2009, reductions in the Company's workforce triggered a partial termination in which all affected participants received accelerated vesting.

NOTE 7 – INCOME TAX STATUS

On January 1, 1995, the Plan adopted a custom plan document that was restated effective January 1, 2006. The Plan obtained its latest determination letter on September 24, 2007 in which the Internal Revenue Service stated that the Plan is in compliance with the applicable requirements of the Internal Revenue Code. The Plan has not been amended since receiving the determination letter. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

The Plan has an investment in a guaranteed interest account which is part of the general assets of The Principal Life Insurance Company (“Principal”). The Plan also has investment in shares of mutual funds managed by a subsidiary of Principal. Principal Trust Company (a subsidiary of Principal) is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions for which there is a statutory exemption.

NOTE 9 – PROHIBITED TRANSACTIONS

During 2009, the plan sponsor inadvertently failed to deposit approximately \$56 of participant deferrals within the required timeframe as stated by the DOL. These deferrals were deposited beyond the earliest expected date on which assets could be segregated from the employer during the year ended December 31, 2009. The DOL considers late deposits to be prohibited transactions. The plan sponsor will file Form 5330 and pay applicable excise tax. The excise tax payments will be made from the plan sponsor’s assets and not from assets of the Plan. The plan sponsor is in the process of calculating the lost earnings. Accordingly, \$56 has been accrued as a receivable for the corrective contributions.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO THE FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2009:

Net assets available for benefits per the financial statements	\$ 3,317,149
Less: 2009 contributions receivable	<u>(78)</u>
Net assets available for benefits per Form 5500	<u>\$ 3,317,071</u>

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2008:

Net assets available for benefits per the financial statements	\$ 2,715,406
Add: 2008 refund of excess deferral contributions per financial statements	<u>25,722</u>
Net assets available for benefits per Form 5500	<u>\$ 2,741,128</u>

**NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO THE FORM 5500
(CONTINUED)**

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009:

Net increase in net assets available for benefits per the financial statements	\$ 601,743
Less: 2008 refund of excess deferral contributions	(25,722)
2009 contributions receivable	<u>(78)</u>
Net increase in net assets available for benefits per the Form 5500	<u>\$ 575,943</u>

NOTE 11 – SUBSEQUENT EVENTS

Effective April 1, 2010, the Plan merged into the Dover Corporation Retirement Savings Plan, and as a result the Plan was terminated. All participant accounts were transferred to the Dover Corporation Retirement Savings Plan.

SUPPLEMENTAL SCHEDULES

O'NEIL PRODUCT DEVELOPMENT, INC. 401(k) PLAN
SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2009
FEIN: 95-3697491
PLAN # 001

FORM 5500 SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) Identity of Issue Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	<u>Guaranteed Interest Account</u>			
*	Principal Life Insurance Company	Fixed Income Option 401(A) / 401(k)	**	\$ 402,367
	<u>Mutual Funds</u>			
*	Principal Global Investors	Bond and Mortgage Securities Adv Sig Fund	**	\$ 190,630
*	Principal Global Investors	LifeTime Strat Income Adv Sig Fund	**	\$ 61,081
*	Principal Global Investors	LifeTime 2010 Adv Sig Fund	**	\$ 132,199
*	Principal Global Investors	LifeTime 2020 Adv Sig Fund	**	\$ 456,986
*	Principal Global Investors	LifeTime 2030 Adv Sig Fund	**	\$ 158,948
*	Principal Global Investors	LifeTime 2040 Adv Sig Fund	**	\$ 18,899
*	Principal Global Investors	LifeTime 2050 Adv Sig Fund	**	\$ 39,329
*	Principal Global Investors	LargeCap Value II Adv Sig Fund	**	\$ 50,851
*	Principal Global Investors	Oppenheimer Value N Fund	**	\$ 96,557
*	Principal Global Investors	LargeCap S&P 500 Index R1 Fund	**	\$ 337,329
	Fidelity Investments	Fidelity Advisor Small Cap C Fund	**	\$ 329,986
*	Principal Global Investors	MidCap Value I Adv Sig Fund	**	\$ 125,673
	AIM Investments	Capital Development C Fund	**	\$ 73,235
	JP Morgan/Mellon Capital Mgmt	SmallCap Value I R1 Fund	**	\$ 67,241
*	Principal Global Investors	MidCap Blend Adv Sig Fund	**	\$ 49,476
*	Principal Global Investors	SmallCap S&P 600 Index R1 Fund	**	\$ 38,744
*	Principal Real Estate Investors	Real Estate Securities Adv Sig Fund	**	\$ 129,998
	American Funds Service Company	Europacific Growth R1 Fund	**	\$ 477,415
*	<u>Participant Loans</u>	Interest rates range from 6.00% to 9.25%	\$0	\$ 58,950
*	<i>Party-in-interest</i>			
**	<i>Historical cost is not required for participant directed investments</i>			

See Independent Auditors' Report
and the accompanying notes to the financial statements

O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2009

FEIN: 95-3697491

PLAN #001

FORM 5500 SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Participant Contributions Transferred Late To The Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here ☐ If Late Participant Loan Repayments Are Included				
\$ 56	\$ 56	* \$ -	\$ -	\$ -

* Pending correction in October, 2010

See Independent Auditors' Report
and the accompanying notes to the financial statements

O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2009

FEIN: 95-3697491

PLAN #001

FORM 5500 SCHEDULE H, LINE 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Participant Contributions Transferred Late To The Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002-51
Check Here ☐ If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

\$ 56 \$ 56 * \$ - \$ - \$ -

* Pending correction in October, 2010

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

O'NEIL PRODUCT DEVELOPMENT, INC. 401(K) PLAN

EIN 95 3697491
 PLAN NUMBER 001
 PLAN YEAR 01/01/2009 TO 12/31/2009

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	American Funds Service Company	Registered Investment Company Am Fds EuroPacific Grth R1 Fd	\$ 0.00	\$ 477,415.44
	AIM Investments	Registered Investment Company AIM Capital Development C Fund	\$ 0.00	\$ 73,235.08
	Fidelity Investments	Registered Investment Company Fidelity Adv Small Cap C Fund	\$ 0.00	\$ 329,986.27
	Oppenheimer	Registered Investment Company Oppenheimer Value N Fund	\$ 0.00	\$ 96,556.91
*	Princor Financial Services	Registered Investment Company Prin Bond & Mtg Secs R1 Fund	\$ 0.00	\$ 190,629.56
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Income 401(a)/(k)	\$ 0.00	\$ 423,543.93
*	Princor Financial Services	Registered Investment Company Prin LgCap Growth II R1 Fund	\$ 0.00	\$ 50,851.14
*	Princor Financial Services	Registered Investment Company Prin LgCap S&P 500 Idx R1 Fund	\$ 0.00	\$ 337,328.83
*	Princor Financial Services	Registered Investment Company Prin LifeTime Str Inc R1 Fund	\$ 0.00	\$ 61,080.86
*	Princor Financial Services	Registered Investment Company Prin LifeTime 2010 R1 Fund	\$ 0.00	\$ 132,199.26
*	Princor Financial Services	Registered Investment Company Prin LifeTime 2020 R1 Fund	\$ 0.00	\$ 456,986.52
*	Princor Financial Services	Registered Investment Company Prin LifeTime 2030 R1 Fund	\$ 0.00	\$ 158,947.91
*	Princor Financial Services	Registered Investment Company Prin LifeTime 2040 R1 Fund	\$ 0.00	\$ 18,898.77
*	Princor Financial Services	Registered Investment Company Prin LifeTime 2050 R1 Fund	\$ 0.00	\$ 39,329.16
*	Princor Financial Services	Registered Investment Company Prin MidCap Value I R1 Fund	\$ 0.00	\$ 125,672.55

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN 95 3697491
PLAN NUMBER 001
PLAN YEAR 01/01/2009 TO 12/31/2009

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