

|                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                   |
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| <div>Form 5500-SF</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Short Form Annual Return/Report of Small Employee<br/>Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2009</div> <div>This Form is Open to Public<br/>Inspection</div> |
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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: <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<br>O&M BARGAINING UNIT PENSION PLAN                                                                                                                                                             | 1b Three-digit plan number (PN) ▶ 007                               |
|                                                                                                           |                                                                                                                                                                                                              | 1c Effective date of plan 09/18/1983                                |
| 2a                                                                                                        | Plan sponsor's name and address (employer, if for single-employer plan)<br>ECODYNE HEAT EXCHANGERS, INC.<br><br>8203 MARKET STREET<br>HOUSTON, TX 77029-2415                                                 | 2b Employer Identification Number (EIN) 61-1550216                  |
|                                                                                                           |                                                                                                                                                                                                              | 2c Plan sponsor's telephone number 713-675-3511                     |
|                                                                                                           |                                                                                                                                                                                                              | 2d Business code (see instructions) 332900                          |
| 3a                                                                                                        | Plan administrator's name and address (if same as Plan sponsor, enter "Same")<br>ECODYNE HEAT EXCHANGERS, INC. 8203 MARKET STREET<br>HOUSTON, TX 77029-2415                                                  | 3b Administrator's EIN 61-1550216                                   |
|                                                                                                           |                                                                                                                                                                                                              | 3c Administrator's telephone number 713-675-3511                    |
| 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 65                                                               |
| b                                                                                                         | Total number of participants at the end of the plan year .....                                                                                                                                               | 5b 63                                                               |
| c                                                                                                         | Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....                                                                    | 5c                                                                  |
| 6a                                                                                                        | Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....                                                                                                    | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| b                                                                                                         | Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. |                                                                                                                                                                                                              |                                                                     |

|          |                                                                                             |                       |                 |
|----------|---------------------------------------------------------------------------------------------|-----------------------|-----------------|
| Part III | Financial Information                                                                       |                       |                 |
| 7        | Plan Assets and Liabilities                                                                 | (a) Beginning of Year | (b) End of Year |
| a        | Total plan assets .....                                                                     | 7a 1604121            | 1986441         |
| b        | Total plan liabilities .....                                                                | 7b                    |                 |
| c        | Net plan assets (subtract line 7b from line 7a) .....                                       | 7c 1604121            | 1986441         |
| 8        | Income, Expenses, and Transfers for this Plan Year                                          | (a) Amount            | (b) Total       |
| a        | Contributions received or receivable from:                                                  |                       |                 |
| (1)      | Employers .....                                                                             | 8a(1) 100000          |                 |
| (2)      | Participants .....                                                                          | 8a(2)                 |                 |
| (3)      | Others (including rollovers) .....                                                          | 8a(3)                 |                 |
| b        | Other income (loss) .....                                                                   | 8b 403295             |                 |
| c        | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | 8c                    | 503295          |
| d        | Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | 8d 118280             |                 |
| e        | Certain deemed and/or corrective distributions (see instructions) .....                     | 8e                    |                 |
| f        | Administrative service providers (salaries, fees, commissions) .....                        | 8f                    |                 |
| g        | Other expenses .....                                                                        | 8g 2695               |                 |
| h        | Total expenses (add lines 8d, 8e, 8f, and 8g) .....                                         | 8h                    | 120975          |
| i        | Net income (loss) (subtract line 8h from line 8c) .....                                     | 8i                    | 382320          |
| j        | Transfers to (from) the plan (see instructions) .....                                       | 8j                    |                 |

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G 1I

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

|                                                                                                                                                                                                                                          | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>10</b> During the plan year:                                                                                                                                                                                                          |     |    |        |
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....                      |     | X  |        |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                     |     | X  |        |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                  | X   |    | 160000 |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                  |     | X  |        |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) ..... | X   |    | 7296   |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                       |     | X  |        |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....                                                                                                                                         |     | X  |        |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                             |     |    |        |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                      |     |    |        |

**Part VI Pension Funding Compliance**

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

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

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

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

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** \_\_\_\_\_

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ..... ☐ Yes ☒ No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

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

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

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

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

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>O&M BARGAINING UNIT PENSION PLAN                                                                                 | <b>B</b> Three-digit plan number (PN) ▶ 007                                                                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>ECODYNE HEAT EXCHANGERS, INC.                                 | <b>D</b> Employer Identification Number (EIN)<br>61-1550216                                                                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                        |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                               |
| <b>1</b>      | Enter the valuation date: Month 01 Day 01 Year 2009                                                                                                                                                    |
| <b>2</b>      | Assets:                                                                                                                                                                                                |
| <b>a</b>      | Market value ..... <b>2a</b> 1589152                                                                                                                                                                   |
| <b>b</b>      | Actuarial value ..... <b>2b</b> 1748067                                                                                                                                                                |
| <b>3</b>      | Funding target/participant count breakdown                                                                                                                                                             |
|               | (1) Number of participants (2) Funding Target                                                                                                                                                          |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> 34 1059567                                                                                                                |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> 26 707887                                                                                                                                           |
| <b>c</b>      | For active participants:                                                                                                                                                                               |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> 0                                                                                                                                                               |
| (2)           | Vested benefits ..... <b>3c(2)</b> 6631                                                                                                                                                                |
| (3)           | Total active ..... <b>3c(3)</b> 5 6631                                                                                                                                                                 |
| <b>d</b>      | Total ..... <b>3d</b> 65 1774085                                                                                                                                                                       |
| <b>4</b>      | If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>                                                                                                          |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                             |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> 8.32 %                                                                                                                                                          |
| <b>6</b>      | Target normal cost ..... <b>6</b> 4512                                                                                                                                                                 |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                               |                                        |
|---------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                              | 09/28/2010                             |
| Signature of actuary                                          | Date                                   |
| KRISTINE COOGAN, E.A.                                         | 08-07417                               |
| Type or print name of actuary                                 | Most recent enrollment number          |
| AON CONSULTING                                                | 312-381-4800                           |
| Firm name                                                     | Telephone number (including area code) |
| 200 EAST RANDOLPH STREET, SUITE 900<br>CHICAGO, IL 60601-6436 |                                        |
| 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) ..... | 21310                 | 0                      |
| 8 Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 0                     | 0                      |
| 9 Amount remaining (Item 7 minus item 8).....                                                     | 21310                 | 0                      |
| 10 Interest on item 9 using prior year's actual return of <u>-31.67</u> % .....                   | -6749                 |                        |
| 11 Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| a Excess contributions (Item 38 from prior year) .....                                            |                       | 386659                 |
| b Interest on (a) using prior year's effective rate of <u>6.17</u> % .....                        |                       | 11928                  |
| c Total available at beginning of current plan year to add to prefunding balance .....            |                       | 398587                 |
| d Portion of (c) to be added to prefunding balance.....                                           |                       | 398587                 |
| 12 Reduction in balances due to elections or deemed elections.....                                | 14561                 | 69788                  |
| 13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....              | 0                     | 328799                 |

| Part III Funding percentages                                                                                                                                       |    |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14 Funding target attainment percentage.....                                                                                                                       | 14 | 80.00 % |
| 15 Adjusted funding target attainment percentage.....                                                                                                              | 15 | 80.00 % |
| 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 | 81.00 % |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/12/2009                                                                        | 50000                             |                                 |                          |                                   |                                 |
| 07/01/2009                                                                        | 50000                             |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 100000                          |
|                                                                                   |                                   |                                 |                          | 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                                                                 | 96784 |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |       |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |       |
| b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....                   | <input checked="" 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 |
| 0                                                          | 0       | 0       | 0       |

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

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

**Part VI Miscellaneous items**

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

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

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

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

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions).....                                                                                                        | <b>31</b>           | 4512               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 354817              | 71003              |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....                                                   | <b>34</b>           | 75515              |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 75515              |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 96784              |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 21269              |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....                                                                       | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan  
Actuarial Information**

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

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

OMB No. 1210-0110

**2009**

This Form is Open to Public Inspection

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

▶ Round off amounts to nearest dollar.

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

**A** Name of plan

O&amp;M Bargaining Unit Pension Plan

**B** Three digit  
plan number (PN)

007

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Ecodyne Heat Exchangers

**D** Employer identification number (EIN)

61-1550216

**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2009**2** Assets:

|                          | 2a        | 2b        |
|--------------------------|-----------|-----------|
| <b>a</b> Market value    | 1,589,152 |           |
| <b>b</b> Actuarial value |           | 1,748,067 |

**3** Funding target/participant count breakdown

|                                                                       | (1) Number of participants | (2) Funding Target |
|-----------------------------------------------------------------------|----------------------------|--------------------|
| <b>a</b> For retired participants and beneficiaries receiving payment | 34                         | 1,059,567          |
| <b>b</b> For terminated vested participants                           | 26                         | 707,887            |
| <b>c</b> For active participants:                                     |                            |                    |
| (1) Non-vested benefits                                               | 3c(1)                      | 0                  |
| (2) Vested benefits                                                   | 3c(2)                      | 6,631              |
| (3) Total active                                                      | 3c(3)                      | 6,631              |
| <b>d</b> Total                                                        | 3d                         | 1,774,085          |

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

|                                                                                                                                                                                                 | 4a | 4b |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             |    |    |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor |    |    |

**5** Effective interest rate 8.32 %**6** Target normal cost 4,512**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

Kristine Coogan, E.A.

Type or print name of actuary

9/28/10

Date

08-07417

Most recent enrollment number

(312) 381 4800

Telephone number (including area code)

AON CONSULTING

200 East Randolph Street, Suite 900

Chicago

IL 60601-6436

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

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

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

|                                          |                                                                                                                                              |                   |                                                                |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------------------------|
| 21 Discount rate:                        |                                                                                                                                              |                   |                                                                |
| a Segment rates:                         | 1st segment:<br>%                                                                                                                            | 2nd segment:<br>% | 3rd segment:<br>%                                              |
|                                          |                                                                                                                                              |                   | <input checked="" type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code)          | 21b                                                                                                                                          |                   | 2                                                              |
| 22 Weighted average retirement age       | 22                                                                                                                                           |                   | 65                                                             |
| 23 Mortality table(s) (see instructions) | <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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.                                      | <input checked="" type="checkbox"/> Yes <input 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                  | 4,512              |
| 32 Amortization installments:                                                                                                                                           | Outstanding Balance | Installment        |
| a Net shortfall amortization installment                                                                                                                                | 354,817             | 71,003             |
| b Waiver amortization installment                                                                                                                                       | 0                   | 0                  |
| 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | 33                  |                    |
| 34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)                                                  | 34                  | 75,515             |
|                                                                                                                                                                         | Carryover balance   | Prefunding balance |
| 35 Balances used to offset funding requirement                                                                                                                          | 0                   | 0                  |
| 36 Additional cash requirement (item 34 minus item 35)                                                                                                                  | 36                  | 75,515             |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)                                                  | 37                  | 96,784             |
| 38 Interest-adjusted excess contributions for current year (see instructions)                                                                                           | 38                  | 21,269             |
| 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                  |

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

### **Cost Method**

Traditional Unit Credit.

### **Asset Method**

The actuarial value of assets is determined by using a 2 year Smoothing Method. The actuarial value of assets may not exceed 110% of market value, nor be less than 90% of market value.

### **Dates of Calculations**

The Valuation Date is January 1, 2009.

### **Employees Included in the Calculations**

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

### **Source of Data**

Data is as of the valuation date and is supplied to us by the Employer. We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by the Trustee, The Guardian Life Insurance Company of America.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)**

### **Interest and Other Rate Assumptions**

Below is a summary of interest and inflation rates used for the January 1, 2009 valuation.

| <b>Interest Rates</b> |                             | <b>Assumption</b>                 |
|-----------------------|-----------------------------|-----------------------------------|
| (1)                   | Funding Target              | October 31, 2008 Full Yield Curve |
|                       | (a) Effective Interest Rate | 8.32%                             |
| (2)                   | FAS 35                      | 7.50%                             |
| (3)                   | FAS 87                      |                                   |
|                       | (a) Discount                | 6.50%                             |
|                       | (b) Rate of Return          | 7.50%                             |

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

### Decrement Assumptions

Below is a summary of decrements used in this valuation.

| Mortality Decrements          | Description                                                            |
|-------------------------------|------------------------------------------------------------------------|
| (1) Funding Target and FAS 35 | RP-2000 IRS PPA @ 2009 Combined Healthy Male and Female                |
| (2) FAS 87                    | RP-2000 Combined Healthy table for males and females projected to 2008 |

| —Retirement— |          |
|--------------|----------|
| Decrement    |          |
| Age          | Rates    |
| 65           | 1.000000 |

| —Termination— |        |        |
|---------------|--------|--------|
| Decrement     | Male   | Female |
| Age           | Rates  | Rates  |
| 25            | 0.0529 | 0.0529 |
| 40            | 0.0419 | 0.0419 |
| 55            | 0.0094 | 0.0094 |
| 65            | 0.0000 | 0.0000 |

The weighted average retirement age is 65. Sample Retirement and Termination rates are illustrated in the tables above.

### Expenses

Administrative Expenses of \$4,512.

### Form of Benefit Payment

- (1) For the purpose of valuing death benefits, 100% of the employees are assumed to be married. Wives are assumed to be four years younger than their husbands.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)**

### **Changes in Valuation Assumptions**

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The mortality table changed from the RP-2000 Small Plan Combined Tables projected to 2008 to the RP-2000 Small Plan Combined Tables projected to 2009, as prescribed by IRS.
2. The actuarial value of assets method was changed from using market value to using the 2-year smoothed average permitted under Code Section 430.
3. The FAS 87 discount rate changed from 6.00% to 6.50%.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions**

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

### **General Information**

|                                   |                                        |
|-----------------------------------|----------------------------------------|
| Original Effective Date:          | September 18, 1983                     |
| Effective Date of Last Amendment: | March 28, 2005                         |
| Plan Year:                        | January 1 <sup>st</sup> to December 31 |
| Employer Fiscal Year              | January 1 <sup>st</sup> to December 31 |
| Employer ID Number:               | 61-1550216                             |
| Plan Administrator's ID Number:   | 61-1550216                             |
| Plan Number:                      | 007                                    |

### **Eligibility**

Employees who are represented for collective bargaining purposes by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America(UAW) Local No. 864 and have completed one year of service and attained age 21 shall become a participant in the Plan on the date the above requirements are met.

### **Benefit Service**

Benefit Service for purposes of Benefit Accrual begins on date of hire and is credited in years and months. Participants will be credited for all service back to date of hire for purposes of eligibility and vesting.

### **Normal Retirement Date**

Normal Retirement Date is the first day of the month coinciding with or following the date a Participant reaches age 65.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Normal Retirement Benefit**

Accrued Benefit at Normal Retirement Date.

### **Delayed Retirement**

A participant may continue to work after his Normal Retirement Date. The benefit payable upon retirement will be the Accrued Benefit at the date of actual retirement.

### **Accrued Benefit**

An annual benefit equal to the sum of (A) and (B) below:

- (1) \$11.00 per month per year of Benefit Service; and,
- (2) The excess of the Monthly Benefit derived from the Account Balance in the Money Purchase Plan as of 9/30/83 over the Accrued Benefit under this Plan as of 9/30/83.

Benefits were frozen as of 12/19/2000.

### **Early Retirement Benefit**

Participants are eligible for early retirement after attainment of age 62 and the completion of 10 years of service. The Participant's Accrued Benefit is reduced by 5/9% for each month preceding the Normal Retirement Date.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Disability Retirement Benefit**

Upon eligibility for Social Security after completion of 10 years of service, the Participant's Accrued Benefit shall be paid with no actuarial reduction on the date his Social Security Disability Benefit commences.

### **Death Benefit**

The spouse of any married participant who reaches Early Retirement is eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension will be an amount equal to the benefit payable had the participant retired early on the date of death and selected a 50% Joint and Survivor Annuity. The annuity benefit is also payable to the spouse of a member who dies while actively employed past his Normal Retirement Age.

The spouse of any married vested participant who was not eligible for Early Retirement is also eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension payable at the Participant's Earliest Retirement Date will be an amount equal to the benefit had the participant separated service on the date of death, survived to his earliest retirement age, selected a 50% Joint and Survivor Annuity, and died on the day after the day of attaining the Earliest Retirement Age.

In no event will the value of the death benefit be less than the lump sum death benefit amount that would have been payable under the terminated Money Purchase Plan as of 9/18/83 (if any).

### **Severance Benefit**

A percentage of the Accrued Benefit in accordance with the following schedule:

| <b>Years of<br/>Credited Service</b> | <b>Vested Percent</b> |
|--------------------------------------|-----------------------|
| Fewer than 5                         | 0%                    |
| 5 or more                            | 100%                  |

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Normal Form of Payment**

The Normal Form of Pension Payment to a single member is a life annuity. If the member is married, the normal retirement benefit is payable in the form of an actuarially equivalent joint and survivor annuity unless the member and his spouse elect otherwise. Payments are made to the member for life and continue after his death for the life of his spouse at a rate of 50% of the monthly amount paid to the participant.

### **Additional Information**

For the 2009 plan year, the valuation date was changed from July 1 to January 1. Therefore 2008 was a short plan year.

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions**

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

### **General Information**

|                                   |                                        |
|-----------------------------------|----------------------------------------|
| Original Effective Date:          | September 18, 1983                     |
| Effective Date of Last Amendment: | March 28, 2005                         |
| Plan Year:                        | January 1 <sup>st</sup> to December 31 |
| Employer Fiscal Year              | January 1 <sup>st</sup> to December 31 |
| Employer ID Number:               | 61-1550216                             |
| Plan Administrator's ID Number:   | 61-1550216                             |
| Plan Number:                      | 007                                    |

### **Eligibility**

Employees who are represented for collective bargaining purposes by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America(UAW) Local No. 864 and have completed one year of service and attained age 21 shall become a participant in the Plan on the date the above requirements are met.

### **Benefit Service**

Benefit Service for purposes of Benefit Accrual begins on date of hire and is credited in years and months. Participants will be credited for all service back to date of hire for purposes of eligibility and vesting.

### **Normal Retirement Date**

Normal Retirement Date is the first day of the month coinciding with or following the date a Participant reaches age 65.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Normal Retirement Benefit**

Accrued Benefit at Normal Retirement Date.

### **Delayed Retirement**

A participant may continue to work after his Normal Retirement Date. The benefit payable upon retirement will be the Accrued Benefit at the date of actual retirement.

### **Accrued Benefit**

An annual benefit equal to the sum of (A) and (B) below:

- (1) \$11.00 per month per year of Benefit Service; and,
- (2) The excess of the Monthly Benefit derived from the Account Balance in the Money Purchase Plan as of 9/30/83 over the Accrued Benefit under this Plan as of 9/30/83.

Benefits were frozen as of 12/19/2000.

### **Early Retirement Benefit**

Participants are eligible for early retirement after attainment of age 62 and the completion of 10 years of service. The Participant's Accrued Benefit is reduced by 5/9% for each month preceding the Normal Retirement Date.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Disability Retirement Benefit**

Upon eligibility for Social Security after completion of 10 years of service, the Participant's Accrued Benefit shall be paid with no actuarial reduction on the date his Social Security Disability Benefit commences.

### **Death Benefit**

The spouse of any married participant who reaches Early Retirement is eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension will be an amount equal to the benefit payable had the participant retired early on the date of death and selected a 50% Joint and Survivor Annuity. The annuity benefit is also payable to the spouse of a member who dies while actively employed past his Normal Retirement Age.

The spouse of any married vested participant who was not eligible for Early Retirement is also eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension payable at the Participant's Earliest Retirement Date will be an amount equal to the benefit had the participant separated service on the date of death, survived to his earliest retirement age, selected a 50% Joint and Survivor Annuity, and died on the day after the day of attaining the Earliest Retirement Age.

In no event will the value of the death benefit be less than the lump sum death benefit amount that would have been payable under the terminated Money Purchase Plan as of 9/18/83 (if any).

### **Severance Benefit**

A percentage of the Accrued Benefit in accordance with the following schedule:

| <b>Years of<br/>Credited Service</b> | <b>Vested Percent</b> |
|--------------------------------------|-----------------------|
| Fewer than 5                         | 0%                    |
| 5 or more                            | 100%                  |

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V - Summary of Plan Provisions (cont.)**

### **Normal Form of Payment**

The Normal Form of Pension Payment to a single member is a life annuity. If the member is married, the normal retirement benefit is payable in the form of an actuarially equivalent joint and survivor annuity unless the member and his spouse elect otherwise. Payments are made to the member for life and continue after his death for the life of his spouse at a rate of 50% of the monthly amount paid to the participant.

### **Additional Information**

For the 2009 plan year, the valuation date was changed from July 1 to January 1. Therefore 2008 was a short plan year.

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

### **Cost Method**

Traditional Unit Credit.

### **Asset Method**

The actuarial value of assets is determined by using a 2 year Smoothing Method. The actuarial value of assets may not exceed 110% of market value, nor be less than 90% of market value.

### **Dates of Calculations**

The Valuation Date is January 1, 2009.

### **Employees Included in the Calculations**

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

### **Source of Data**

Data is as of the valuation date and is supplied to us by the Employer. We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by the Trustee, The Guardian Life Insurance Company of America.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)**

### **Interest and Other Rate Assumptions**

Below is a summary of interest and inflation rates used for the January 1, 2009 valuation.

| <b>Interest Rates</b> |                             | <b>Assumption</b>                 |
|-----------------------|-----------------------------|-----------------------------------|
| (1)                   | Funding Target              | October 31, 2008 Full Yield Curve |
|                       | (a) Effective Interest Rate | 8.32%                             |
| (2)                   | FAS 35                      | 7.50%                             |
| (3)                   | FAS 87                      |                                   |
|                       | (a) Discount                | 6.50%                             |
|                       | (b) Rate of Return          | 7.50%                             |

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

### Decrement Assumptions

Below is a summary of decrements used in this valuation.

| Mortality Decrements |                           | Description                                                            |
|----------------------|---------------------------|------------------------------------------------------------------------|
| (1)                  | Funding Target and FAS 35 | RP-2000 IRS PPA @ 2009 Combined Healthy Male and Female                |
| (2)                  | FAS 87                    | RP-2000 Combined Healthy table for males and females projected to 2008 |

| —Retirement— |          |
|--------------|----------|
| Decrement    |          |
| Age          | Rates    |
| 65           | 1.000000 |

| —Termination— |        |        |
|---------------|--------|--------|
| Decrement     | Male   | Female |
| Age           | Rates  | Rates  |
| 25            | 0.0529 | 0.0529 |
| 40            | 0.0419 | 0.0419 |
| 55            | 0.0094 | 0.0094 |
| 65            | 0.0000 | 0.0000 |

The weighted average retirement age is 65. Sample Retirement and Termination rates are illustrated in the tables above.

### Expenses

Administrative Expenses of \$4,512.

### Form of Benefit Payment

- (1) For the purpose of valuing death benefits, 100% of the employees are assumed to be married. Wives are assumed to be four years younger than their husbands.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)**

### **Changes in Valuation Assumptions**

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The mortality table changed from the RP-2000 Small Plan Combined Tables projected to 2008 to the RP-2000 Small Plan Combined Tables projected to 2009, as prescribed by IRS.
2. The actuarial value of assets method was changed from using market value to using the 2-year smoothed average permitted under Code Section 430.
3. The FAS 87 discount rate changed from 6.00% to 6.50%.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

### **Schedule SB, Line 24 – Change in Actuarial Assumptions**

1. An expense load equal to the prior year's expenses paid out of plan assets has been added to the Target Normal Cost.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, line 25 - Change in Method**

1. The actuarial value of assets method was changed from using market value to using the 2-year smoothed average permitted under Code Section 430.
2. Effective with the January 1, 2009 valuation for the O&M Bargaining Unit Pension Plan, Aon Consulting changed actuarial software from an internal software program to the externally based ProVal system. In accordance with Announcement 2010-3, this change qualifies for automatic approval since (1) the changes in funding target and target normal cost were each within 2%, (2) the underlying methods were unchanged from those used on the prior year's Schedule SB without regard to methods already receiving automatic approval, (3) the calculations determined with this software are no less accurate than those produced under the prior valuation system, and (4) the change was not made in conjunction with a change in enrolled actuary and actuarial firm.
3. The funding liability interest rate was changed from the IRS mandated three-segmented interest rates to the IRS approved full yield curve based on the look-back month of October 2008.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

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

[illegible]

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## Schedule SB, line 32 - Schedule of Amortization Bases

| Date<br>Established | Period<br>Remaining | Current Year<br>Present<br>Value Factor <sup>1</sup> | Balance   |           | Annual<br>Payment |
|---------------------|---------------------|------------------------------------------------------|-----------|-----------|-------------------|
|                     |                     |                                                      | Original  | Remaining |                   |
| 01/01/2008          | 6                   | 4.99889                                              | \$426,277 | \$355,881 | \$71,192          |
| 01/01/2009          | 7                   | 5.61489                                              | (\$1,064) | (\$1,064) | (\$189)           |
| Total               |                     |                                                      |           | \$354,817 | \$71,003          |

<sup>1</sup> Calculated using the October, 2008 Full Yield Curve.

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## **Schedule SB, line 25 - Change in Method**

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2. Effective with the January 1, 2009 valuation for the O&M Bargaining Unit Pension Plan, Aon Consulting changed actuarial software from an internal software program to the externally based ProVal system. In accordance with Announcement 2010-3, this change qualifies for automatic approval since (1) the changes in funding target and target normal cost were each within 2%, (2) the underlying methods were unchanged from those used on the prior year's Schedule SB without regard to methods already receiving automatic approval, (3) the calculations determined with this software are no less accurate than those produced under the prior valuation system, and (4) the change was not made in conjunction with a change in enrolled actuary and actuarial firm.
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Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

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

[illegible]

Plan Sponsor: Ecodyne Heat Exchangers  
Plan Name: O&M Bargaining Unit Pension Plan  
EIN: 61-1550216  
Plan Number: 007

## Schedule SB, line 32 - Schedule of Amortization Bases

| Date<br>Established | Period<br>Remaining | Current Year<br>Present<br>Value Factor <sup>1</sup> | Balance   |           | Annual<br>Payment |
|---------------------|---------------------|------------------------------------------------------|-----------|-----------|-------------------|
|                     |                     |                                                      | Original  | Remaining |                   |
| 01/01/2008          | 6                   | 4.99889                                              | \$426,277 | \$355,881 | \$71,192          |
| 01/01/2009          | 7                   | 5.61489                                              | (\$1,064) | (\$1,064) | (\$189)           |
| Total               |                     |                                                      |           | \$354,817 | \$71,003          |

<sup>1</sup> Calculated using the October, 2008 Full Yield Curve.