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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="font-size: 24pt; font-weight: bold;">2009</div><br><br><b>This Form is Open to Public Inspection</b> |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                         | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>CLARK EQUIPMENT RETIREMENT PLAN (PLAN 50)</u>                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>050</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>12/01/2007</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>050</u>                                                  | <b>1c</b> Effective date of plan<br><u>12/01/2007</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                               | <u>050</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>12/01/2007</u>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br><u>DOOSAN INFRACORE INTERNATIONAL, INC</u><br><br><u>400 PERIMETER CENTER TERRACE</u><br><u>ATLANTA, GA 30346</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>33-1183569</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>770-353-3800</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>333100</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>33-1183569</u> | <b>2c</b> Sponsor's telephone number<br><u>770-353-3800</u> | <b>2d</b> Business code (see instructions)<br><u>333100</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>33-1183569</u>                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>770-353-3800</u>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>333100</u>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/15/2010 | MONTY GARRETT                                                |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/15/2010 | PATRICK WILLS                                                |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | 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

|                                                                                                                                                                                                                              |                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>BENEFIT OVERSIGHT COMMITTEE OF DOOSAN INFRACORE INTERNATIONAL, INC<br><br>400 PERIMETER CENTER TERR. STE 750<br>ATLANTA, GA 30346 | <b>3b</b> Administrator's EIN<br>33-1183569<br><br><b>3c</b> Administrator's telephone number<br>770-353-3800 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------|
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                               | <b>5</b>                          | 7680 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                |                                   |      |
| <b>a</b> Active participants.....                                                                                                                                                                                     | <b>6a</b>                         | 245  |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                    | <b>6b</b>                         | 4413 |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                     | <b>6c</b>                         | 1351 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                              | <b>6d</b>                         | 6009 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                             | <b>6e</b>                         | 1515 |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                               | <b>6f</b>                         | 7524 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                        | <b>6g</b>                         |      |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                            | <b>6h</b>                         | 0    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                  | <b>7</b>                          |      |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 1A 1G 3H

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**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) ☐ **A** (Insurance Information)  
 (4) ☐ **C** (Service Provider Information)  
 (5) ☒ **D** (DFE/Participating Plan Information)  
 (6) ☐ **G** (Financial Transaction Schedules)

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<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</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div> |
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

Round off amounts to nearest dollar.  
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                 |                                                             |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>CLARK EQUIPMENT RETIREMENT PLAN (PLAN 50)                                              | <b>B</b> Three-digit plan number (PN) 050                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>DOOSAN INFRACORE INTERNATIONAL, INC | <b>D</b> Employer Identification Number (EIN)<br>33-1183569 |

**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

|                                                                                                                                                                                                 |                            |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| <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>                  | 221785914          |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b>                  | 221785914          |
| <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> 5884             | 183659362          |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b> 1535             | 30037021           |
| <b>c</b> For active participants:                                                                                                                                                               |                            |                    |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b>               | 2081186            |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b>               | 7816550            |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> 277           | 9897736            |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b> 7696             | 223594119          |
| <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>                   | 8.30 %             |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b>                   | 1667770            |

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.

|                      |                                                                                                                                                                                                                                                                |                                                                                                                                                        |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN HERE</div> | <div>10/13/2010</div> <div>Signature of actuary</div> <div>ANTHONY WAGMAN</div> <div>Type or print name of actuary</div> <div>MERCER</div> <div>Firm name</div> <div>3560 LENOX ROAD<br/>SUITE 2400<br/>ATLANTA, GA 30326</div> <div>Address of the firm</div> | <div>Date</div> <div>08-07407</div> <div>Most recent enrollment number</div> <div>404-442-3100</div> <div>Telephone number (including area code)</div> |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

| Part II Beginning of year carryover and prefunding balances |                                                                                                 | (a) Carryover balance | (b) Prefunding balance |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| 7                                                           | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 10933692              | 0                      |
| 8                                                           | Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 301911                | 0                      |
| 9                                                           | Amount remaining (Item 7 minus item 8).....                                                     | 10631781              | 0                      |
| 10                                                          | Interest on item 9 using prior year's actual return of <u>2.74</u> % .....                      | 290944                | 0                      |
| 11                                                          | Prior year's excess contributions to be added to prefunding balance:                            |                       |                        |
| a                                                           | Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| b                                                           | Interest on (a) using prior year's effective rate of <u>6.03</u> % .....                        |                       | 0                      |
| c                                                           | Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| d                                                           | Portion of (c) to be added to prefunding balance.....                                           |                       | 0                      |
| 12                                                          | Reduction in balances due to elections or deemed elections.....                                 | 0                     | 0                      |
| 13                                                          | Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....               | 10922725              | 0                      |

| Part III Funding percentages |                                                                                                                                                                 |    |          |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14                           | Funding target attainment percentage.....                                                                                                                       | 14 | 94.30 %  |
| 15                           | Adjusted funding target attainment percentage.....                                                                                                              | 15 | 94.30 %  |
| 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 | 108.15 % |
| 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 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
| Totals ►                                                                          |                                   |                                 | 18(b)                    | 0                                 | 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 0                                                               |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....                   | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| c If 20a is "Yes," see instructions and complete the following table as applicable:                                           |                                                                     |

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<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> 61                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" 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>           | 1667770            |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 12730930            | 2561737            |
| <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>           | 4229507            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 4229507             | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 0                  |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 0                  |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 0                  |
| <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                  |



**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</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>Financial 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 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2009</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <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           |                                                                 |     |
| <b>A</b> Name of plan<br>CLARK EQUIPMENT RETIREMENT PLAN (PLAN 50)                                   | <b>B</b> Three-digit plan number (PN) ►                         | 050 |
|                                                                                                      |                                                                 |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>DOOSAN INFRACORE INTERNATIONAL, INC | <b>D</b> Employer Identification Number (EIN)<br><br>33-1183569 |     |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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) Beginning of Year | (b) End of Year |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 905168                |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    | 164036362             |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 56836193              | 227825520       |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 221777723             | 227825520       |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 221777723 | 227825520 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**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: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 0         |

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

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

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

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            | 29117917  |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            |           |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 29117917  |

**Expenses**

|                                                                                            |              |          |          |
|--------------------------------------------------------------------------------------------|--------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 25624209 |          |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |          |          |
| (3) Other .....                                                                            | <b>2e(3)</b> | 269314   |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |          | 25893523 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |          |          |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |          |          |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |          |          |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |          |          |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |          |          |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |          |          |
| (4) Other .....                                                                            | <b>2i(4)</b> |          |          |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |          | 0        |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |          | 25893523 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 3224394 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  | 2823403 |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |         |

**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: DIXON HUGHES PLLC

(2) EIN: 56-0747981

**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   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |          |
| <b>b</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.)..... |     | X  |          |
| <b>c</b> 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.) .....                                                                                                                            |     | X  |          |
| <b>d</b> 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.).....                                                                                                                  |     | X  |          |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 10000000 |
| <b>f</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>g</b> 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? .....                                                                                                                                      |     | X  |          |
| <b>h</b> 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? .....                                                                                                                            |     | X  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   |     | X  |          |
| <b>j</b> 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.).....                                                                                    |     | X  |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     |    |          |
| <b>n</b> 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)

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE R</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>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>2009</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <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

|                                                                                                             |                                                                    |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CLARK EQUIPMENT RETIREMENT PLAN (PLAN 50)</u>                                   | <b>B</b> Three-digit plan number (PN) ▶<br><u>050</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>DOOSAN INFRACORE INTERNATIONAL, INC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>33-1183569</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                |          |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                          | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br>EIN(s): <u>26-3077746</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                               |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                             |                                         |                             |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes            | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                                         |                             |                                         |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                                         |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                                                 | <b>6a</b>                               |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                               |                             |                                         |
| <b>c</b> 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).....                                                                                                                                                                                                             | <b>6c</b>                               |                             |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                                         |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes            | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> 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?.....                                                                                                     | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                                |                                   |                                   |                               |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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: 100%

- 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):

**Independent Auditors' Report**

To the Participants and Administrator of the  
Clark Equipment Retirement Plan

We were engaged to audit the financial statements of the Clark Equipment Retirement Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying index. These financial statements 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 6, which was certified by JPMorgan Chase Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2009 and 2008 and for the years then ended, that the information provided to the plan administrator by the trustee 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, 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.

*Dixon Hughes PLLC*

Charlotte, North Carolina  
October 14, 2010

## Schedule SB, Line 7 – Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance

There was a merger between the following two plans Doosan Retirement Program for Former Employees and Clark Equipment Retirement Program for Salaried Employees. The credit balances for each plan were calculated as if the plans were not merged, and then the results were added together as shown in the following exhibits.

### Carryover and prefunding credit balances – Doosan Retirement Program for Former Employees

|                                                                           | Carryover<br>balance | Prefunding<br>balance |
|---------------------------------------------------------------------------|----------------------|-----------------------|
| <b>Balance as of January 1, 2008</b>                                      | <b>\$ 10,162,596</b> | <b>\$ 0</b>           |
| Portion used in 2008                                                      | 0                    | 0                     |
| Amount remaining as of January 1, 2008                                    | \$ 10,162,596        | \$ 0                  |
| Interest on amount remaining at 2008 actual investment return of 4.00%    | 406,504              | 0                     |
| Transfer In/(Out) Due to Merger as of December 31, 2008                   | 353,625              | 0                     |
| Amount remaining as of January 1, 2009                                    | \$ 10,922,725        | \$ 0                  |
| <b>Prior year excess contributions</b>                                    |                      |                       |
| Discounted contributions allocated toward minimum required                |                      | \$ 0                  |
| Minimum funding (before credits)                                          |                      | 0                     |
| Interest-adjusted excess contributions                                    |                      | \$ 0                  |
| Interest on excess contributions to end of plan year at 2008 EIR of 6.03% |                      | 0                     |
| Total available to add to prefunding balance                              |                      | \$ 0                  |
| Portion added to prefunding balance                                       |                      | 0                     |
| <b>Election to waive or deemed waiver effective January 1, 2009</b>       | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Balance as of January 1, 2009</b>                                      | <b>\$ 10,922,725</b> | <b>\$ 0</b>           |
| <b>Credit balance available to offset minimum</b>                         | <b>\$ 10,922,725</b> | <b>\$ 0</b>           |

**Schedule SB, Line 7 – Explanation of Discrepancy in Prior Year Funding  
 Standard Carryover Balance or Prefunding Balance**

**Carryover and prefunding credit balances –  
 Clark Equipment Retirement Program for Salaried Employees**

|                                                                              | Carryover<br>balance | Prefunding<br>balance |
|------------------------------------------------------------------------------|----------------------|-----------------------|
| <b>Balance as of January 1, 2008</b>                                         | <b>\$ 771,096</b>    | <b>\$ 0</b>           |
| Portion used in 2008                                                         | 301,911              | 0                     |
| Amount remaining as of January 1, 2008                                       | \$ 469,185           | \$ 0                  |
| Interest on amount remaining at 2008 actual<br>investment loss of 24.63%     | (115,560)            | 0                     |
| Transfer In/(Out) Due to Merger as of December<br>31, 2008                   | (353,625)            |                       |
| Amount remaining as of January 1, 2009                                       | \$ 0                 | \$ 0                  |
| <b>Prior year excess contributions</b>                                       |                      |                       |
| Discounted contributions allocated toward<br>minimum required                |                      | \$ 3,481,188          |
| Minimum funding (after credits)                                              |                      | <u>\$ 3,481,188</u>   |
| Interest-adjusted excess contributions                                       |                      | 0                     |
| Interest on excess contributions to end of plan<br>year at 2008 EIR of 6.17% |                      | <u>0</u>              |
| Total available to add to prefunding balance                                 |                      | 0                     |
| Portion added to prefunding balance                                          |                      | 0                     |
| <b>Election to waive or deemed waiver effective<br/>January 1, 2009</b>      | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Balance as of January 1, 2009</b>                                         | <b>\$ 0</b>          | <b>\$ 0</b>           |
| <b>Credit balance available to offset minimum</b>                            | <b>\$ 0</b>          | <b>\$ 0</b>           |

## Schedule SB, Line 22 – Description of weighted average retirement age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement is shown below. The average retirement age is 61.

| (A)                                                           | (B)              | (C)              | (D)                                    | (E)       |
|---------------------------------------------------------------|------------------|------------------|----------------------------------------|-----------|
| Retirement Age                                                | Percent Retiring | Remaining Active | Number of Employees Expected to Retire | (A) X (D) |
| 55                                                            | 2.00%            | 1,000            | 20                                     | 1,100     |
| 56                                                            | 2.04%            | 980              | 20                                     | 1,120     |
| 57                                                            | 30.00%           | 960              | 288                                    | 16,416    |
| 58                                                            | 2.13%            | 672              | 14                                     | 829       |
| 59                                                            | 2.17%            | 658              | 14                                     | 844       |
| 60                                                            | 0.00%            | 643              | 0                                      | 0         |
| 61                                                            | 0.00%            | 643              | 0                                      | 0         |
| 62                                                            | 44.44%           | 643              | 286                                    | 17,729    |
| 63                                                            | 10.00%           | 357              | 36                                     | 2,252     |
| 64                                                            | 11.11%           | 322              | 36                                     | 2,288     |
| 65                                                            | 100.00%          | 286              | 286                                    | 18,587    |
| Average                                                       |                  |                  |                                        | 61        |
| Average active age                                            |                  |                  |                                        |           |
|                                                               |                  |                  |                                        | 49        |
| Average service                                               |                  |                  |                                        |           |
|                                                               |                  |                  |                                        | 22        |
| Average expected age when an employee has 30 years of service |                  |                  |                                        |           |
|                                                               |                  |                  |                                        | 57        |

## Schedule SB, Part V – Summary of plan provisions

### Plan provisions – Doosan Retirement Plan for Former Employees

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

|                          |                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Covered employees</i> | IR Plan 50 covered inactive participants only, resulting from the merger of various other plans at IR including CEC plans 1, 2, 3, 5, 10, 30, 40, and 44. Plan 22 was merged into Plan 50 effective 12/31/2006. The participants associated with the businesses sold to Doosan Infracore International, Inc. have been spun off to form this plan. |
| <i>Benefit Formula</i>   | All Eligibility and Benefit Formulas are as those in the original plans.                                                                                                                                                                                                                                                                           |

### Plan provisions – Clark Equipment Retirement Program for Salaried Employees

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

|                              |                                                                                                                                                                                                                                                                                                                  |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective date and plan year | Original plan: September 1968<br>Restated plan: January 1, 1997<br>Plan year: Calendar Year                                                                                                                                                                                                                      |
| <b>Definitions</b>           |                                                                                                                                                                                                                                                                                                                  |
| ▪ Eligibility                | Salaried employees originally hired before January 1, 1997 (or February 14, 1997 for Clark-Hurth Components not covered by another plan).                                                                                                                                                                        |
| ▪ Service Considered         | <u>Clark Credited Service (CCS)</u> : Continuous service with Clark or an affiliate in years and months.<br><u>Clark and Predecessor Credited Service (CPCS)</u> : Clark Credited Service plus Predecessor Service granted.<br><u>Vesting Service</u> : Calendar years during which the employee is compensated. |

## Schedule SB, Part V – Summary of plan provisions

|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Social Security Benefit      | Estimated age 65 PIA benefit assuming constant future earnings, except assuming attainment of age 65 on disability retirement date.                                                                                                                                                                                                                                                                                                                                                                                                        |
| ▪ Compensation considered      | <u>Pensionable Earnings</u> : January 1 base pay.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ▪ Final Average Earnings (FAE) | Highest 5 consecutive years of Pensionable Earnings out of the last 10, expressed as a monthly rate.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| ▪ Accrued benefit              | Greater of (i) and (ii), minus (iii), but not less than the December 31, 1984 pre-ESOP accrued benefit: <div> <div>(i) FAE times (2.4% times first 15 years of CCS at 65 plus 1.4% times next 10 years of CCS at 65 plus 1.0% times the next 10 years of CCS at 65) reduced by 50% the Social Security Benefit and multiplied by the ratio of CCS at termination to CCS at age 65.</div> <div>(ii) CPCS times the greater of \$13 or \$5 plus 1% times FAE.</div> <div>(iii) Life annuity equivalent of ESOP account balance.</div> </div> |
| <b>Normal retirement</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ▪ Eligibility                  | Age as of the first day of the month following the later of attainment of age 65 or completion of 5 years of CCS.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ▪ Benefit                      | Accrued benefit at Normal Retirement Age.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Early retirement</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ▪ Eligibility                  | Age as of the first day of the month following the earlier of completion of 30 years of CPCS or attainment of age 55 and completion of 10 years of CCS.                                                                                                                                                                                                                                                                                                                                                                                    |
| ▪ Benefit                      | Normal retirement benefit reduced 4% per year for commencement prior to age 62, with no reduction on the part (ii) benefit for employees with 30 or more years of CCS.<br><br>A supplemental benefit is paid at one level before age 62 and another level between ages 62 to 65 if the early retirement benefit is otherwise below a certain amount. The benefit amount varies based on CCS.                                                                                                                                               |

## Schedule SB, Part V – Summary of plan provisions

|                             |                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Late retirement</b>      |                                                                                                                                                                                                                                                                                                                                   |
| ▪ Eligibility               | First of any month after the participant's Normal Retirement Date.                                                                                                                                                                                                                                                                |
| ▪ Benefit                   | Same as normal retirement.                                                                                                                                                                                                                                                                                                        |
| <b>Deferred vested</b>      |                                                                                                                                                                                                                                                                                                                                   |
| ▪ Eligibility               | Termination for reasons other than death or retirement after completing 5 years of service.                                                                                                                                                                                                                                       |
| ▪ Benefit                   | Normal retirement benefit reduced by 1/15th per year for the first 5 years and by 1/30th per year for the next 5 years that the commencement date precedes age 65.                                                                                                                                                                |
| <b>Disability</b>           |                                                                                                                                                                                                                                                                                                                                   |
| ▪ Eligibility               | Employees with at least 10 years of CCS becoming totally and permanently disabled for a period of 6 months or longer prior to January 1, 2004.                                                                                                                                                                                    |
| ▪ Benefit                   | Part (ii) of the Normal retirement benefit up to age 65 and part (i) after 65, with both benefits based on service and compensation as of disability retirement date.<br><br>A bridge benefit of \$9.50 for each year of CCS prior to 62 and \$2.25 for each year of CCS from 62 to 65 is also payable for a maximum of 25 years. |
| <b>Pre-retirement death</b> |                                                                                                                                                                                                                                                                                                                                   |
| ▪ Eligibility               | Death while eligible for normal, early, postponed or deferred vested retirement benefits, with a surviving spouse.                                                                                                                                                                                                                |

## Schedule SB, Part V – Summary of plan provisions

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Benefit                                   | <p>Surviving spouses of deceased married vested participants are eligible to receive a death benefit. If the employee would otherwise have been eligible for early retirement, the benefit paid is the greater of (i), (ii), or (iii) after offsetting the value of LESOP balance:</p> <p><i>(i) 57% times \$13 time CPCS.</i></p> <p><i>(ii) Life annuity equivalent of 2 times participants Pensionable Earnings on date of death converted using 8% and UP84 setback 4 years.</i></p> <p><i>(iii) 60% of the Normal retirement benefit assuming immediate commencement under the QJSA option.</i></p> <p>If not early retirement eligible, 60% of the Normal retirement benefit payable at later of death or earliest retirement date.</p> |
| <b>Form of benefits</b>                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ▪ Automatic form for unmarried participants | A single life annuity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ▪ Automatic form for married participants   | A 60% joint and survivor annuity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ▪ Optional forms                            | A 66-2/3% Joint and Survivor annuity, a 5-year Certain and Continuous Annuity, and a 10-year Certain and Continuous Annuity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Miscellaneous</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ▪ Maximum benefits                          | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2009, the limit is \$195,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ▪ Changes since the prior valuation         | <p>The IRC Section 415(b)(1)(a) defined benefit annual pension limit was increased from \$185,000 to \$195,000 for benefits commencing in 2009. The Code Section 401(a)(17) salary limit increased from \$225,000 to \$230,000 for purposes of limiting 2008 compensation.</p> <p>As of December 31, 2008, this plan has been merged into the Retirement Plan for Former Employees of Clark Equipment Company which was renamed upon merger to be the Clark Equipment Company Retirement Plan. No substantive changes were made to the benefits upon merger.</p>                                                                                                                                                                              |

## Schedule SB, Part V – Summary of plan provisions

### Benefits included or excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Late retirement increases:**
  - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70 ½. This valuation includes increases for current participants over age 70.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

### Significant events

To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.

## **Schedule SB, Line 24 – Change in actuarial assumptions**

Mortality rates were updated from 2008 to 2009 in accordance with PPA and sponsor elections.

The sponsor elected to change the interest discount assumption from full yield curve with no look-back to full yield curve with 2-month look-back.

The ESOP rate of increase, which is set equal to the active participant funding target effective interest rate, changed from 6.19% to 8.03%.

PBGC premiums were added to the 2009 normal cost. PBGC premiums are the only administrative expense paid from the trust.

There were no other changes in actuarial assumptions since the last actuarial valuation as of January 1, 2008.

**Schedule SB, Line 25 – Change in method**

Beginning with the 2009 valuation, expected expenses were added to the normal cost. The funding interest rate was changed from segment rates with no lookback and no phase-in to the full yield curve with a 2 month lookback.

## Schedule SB, Line 26 – Schedule of active participant data

### Distribution of active participants

| Age     | Years of service as of January 1, 2009 |          |         |              |              |              |              |              |              |         | Total         |
|---------|----------------------------------------|----------|---------|--------------|--------------|--------------|--------------|--------------|--------------|---------|---------------|
|         | <1                                     | 1-4      | 5-9     | 10-14        | 15-19        | 20-24        | 25-29        | 30-34        | 35-39        | 40+     |               |
| < 25    |                                        |          |         |              |              |              |              |              |              |         | 0<br>**       |
| 25 - 29 |                                        |          |         |              |              |              |              |              |              |         | 0<br>**       |
| 30 - 34 |                                        | 1<br>**  |         | 5<br>**      | 3<br>**      |              |              |              |              |         | 9<br>**       |
| 35 - 39 |                                        | 3<br>**  |         | 17<br>**     | 14<br>**     | 2<br>**      |              |              |              |         | 36<br>77,160  |
| 40 - 44 |                                        | 5<br>**  |         | 11<br>**     | 25<br>91,926 | 7<br>**      |              |              |              |         | 48<br>81,329  |
| 45 - 49 |                                        | 2<br>**  |         | 5<br>**      | 8<br>**      | 19<br>**     | 4<br>**      |              |              |         | 38<br>83,823  |
| 50 - 54 |                                        | 2<br>**  |         | 3<br>**      | 8<br>**      | 15<br>**     | 20<br>75,315 | 24<br>63,844 | 2<br>**      |         | 74<br>72,635  |
| 55 - 59 |                                        |          |         | 3<br>**      | 8<br>**      | 7<br>**      | 5<br>**      | 22<br>85,274 | 13<br>**     |         | 58<br>75,706  |
| 60 - 64 |                                        |          |         | 2<br>**      | 2<br>**      | 1<br>**      | 1<br>**      | 3<br>**      | 5<br>**      |         | 14<br>**      |
| 65 - 69 |                                        |          |         |              |              |              |              |              |              |         | 0<br>**       |
| 70+     |                                        |          |         |              |              |              |              |              |              |         | 0<br>**       |
| TOTAL   | 0<br>**                                | 13<br>** | 0<br>** | 46<br>75,065 | 68<br>77,075 | 51<br>80,021 | 30<br>**     | 49<br>**     | 20<br>87,488 | 0<br>** | 277<br>77,191 |

In each cell, the number is the count of active participants for each age/service combination and the bottom number is average pay for 2008 limited to \$230,000. Average pay is not shown for cells with fewer than 20 participants.

**Schedule SB, Line 32 – Schedule of amortization bases**

| Base           | Amortization Period |               |            | Balances       |                                         | Installment  |
|----------------|---------------------|---------------|------------|----------------|-----------------------------------------|--------------|
|                | Date created        | Initial Years | Years left | Initial        | Present Value of Remaining Installments |              |
| Shortfall Loss | 1/1/2008            | 7             | 6          | \$ 16,682,140  | \$ 13,828,546                           | \$ 2,756,508 |
| Shortfall Gain | 1/1/2009            | 7             | 7          | \$ (1,097,616) | \$ (1,097,616)                          | \$ (194,771) |
| Total          |                     |               |            |                | \$ 12,730,930                           | \$ 2,561,737 |

## **Schedule SB, Part V – Statement of actuarial assumptions/methods Actuarial methods**

### ***Asset methods – effective January 1, 2008***

We used financial data submitted by the trustee as of the valuation date without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method is the fair market value.

### ***Participant methods – effective January 1, 2008***

We used the participant data supplied by the plan sponsor. We have reviewed the data and have no reason to doubt its substantial accuracy. Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Estimated benefits:** Unavailable deferred vested benefit amounts for participants that terminated during the plan year prior to the valuation date are estimated. For the 2008 plan year, there were nine such participants.

### ***Plan sponsor elections – effective January 1, 2009***

#### **Funding interest rate:**

- Full yield curve
- 2 look-back months

#### **Valuation of lump sums based on IRC Section 417(e) assumptions:**

- Not applicable

## Schedule SB, Part V – Statement of actuarial assumptions/methods

### Actuarial methods (*continued*)

#### *Minimum funding method*

Target liability for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **accrued liability** is the present value of benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **normal cost** is the present value of the benefit deemed to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual normal costs, and the plan's **funding target liability** is the sum of the accrued liabilities for all participants under the plan.

#### *Maximum deductible contribution method*

Calculations of maximum deductible contributions include the excess of the accrued liability computed using the projected unit credit method over the minimum funding target liability. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected accrued liability** is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the accrued liability for an individual is the sum of the component accrued liabilities associated with the various anticipated separation dates.
- The plan's **projected funding target liability** is the sum of the projected accrued liabilities for all participants under the plan.

## Schedule SB, Part V – Statement of actuarial assumptions/methods

### Actuarial assumptions

| <b>Discount rate elections<sup>1</sup></b> | Full yield curve as of November 1, 2008.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|--------|----|--------|----|--------|--------------|---------|
| ▪ Funding                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| <b>Mortality elections</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ Healthy participants                     | 2009 PPA separate annuitant and non-annuitant mortality tables.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ Disabled participants                    | Revenue Ruling 96-7 table for Social Security disability eligible participants who became disabled after 1994; healthy participant mortality table tables otherwise.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| <b>Economic assumptions</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ Salary increases                         | 4.00% per year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ ESOP increases                           | Effective interest rate for active participant funding target.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ Expected investment return               | 6.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| ▪ Expected expenses                        | PBGC premiums added to normal cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| <b>Demographic assumptions</b>             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| Withdrawal                                 | See table of sample rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| Disability incidence                       | See table of sample rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| Retirement age                             | <table> <tr> <th>Attained age</th><th>Percentage</th></tr> <tr> <td>Under 55</td><td>0.00%</td></tr> <tr> <td>55</td><td>2.00%</td></tr> <tr> <td>56</td><td>2.04%</td></tr> <tr> <td>57</td><td>2.08%</td></tr> <tr> <td>58</td><td>2.13%</td></tr> <tr> <td>59</td><td>2.17%</td></tr> <tr> <td>60</td><td>0.00%</td></tr> <tr> <td>61</td><td>0.00%</td></tr> <tr> <td>62</td><td>44.44%</td></tr> <tr> <td>63</td><td>10.00%</td></tr> <tr> <td>64</td><td>11.11%</td></tr> <tr> <td>65 and above</td><td>100.00%</td></tr> </table> <p>30% of participants are assumed to retire upon reaching 30 years of Clark Credited Service regardless of age.</p> | Attained age | Percentage | Under 55 | 0.00% | 55 | 2.00% | 56 | 2.04% | 57 | 2.08% | 58 | 2.13% | 59 | 2.17% | 60 | 0.00% | 61 | 0.00% | 62 | 44.44% | 63 | 10.00% | 64 | 11.11% | 65 and above | 100.00% |
| Attained age                               | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| Under 55                                   | 0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 55                                         | 2.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 56                                         | 2.04%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 57                                         | 2.08%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 58                                         | 2.13%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 59                                         | 2.17%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 60                                         | 0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 61                                         | 0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 62                                         | 44.44%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 63                                         | 10.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 64                                         | 11.11%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |
| 65 and above                               | 100.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |            |          |       |    |       |    |       |    |       |    |       |    |       |    |       |    |       |    |        |    |        |    |        |              |         |

<sup>1</sup> Based on interest rate methodology elections described below in Appendix C.

## Schedule SB, Part V – Statement of actuarial assumptions/methods

| Benefit commencement age for                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                            |
|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|
| ▪ Future vested deferred                                                         | 65                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 |                            |
| ▪ Current vested deferred                                                        | 65                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 |                            |
| Spouse assumptions                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>Male participants</u>        | <u>Female participants</u> |
| ▪ Percentage married                                                             | 85%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 | 55%                        |
| ▪ Spouse age difference                                                          | 3 years younger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 3 years older              |
| Form of payment                                                                  | Single Life                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <u>60% Joint &amp; Survivor</u> |                            |
| ▪ Active retirements                                                             | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0%                              |                            |
| ▪ Future vested deferred                                                         | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0%                              |                            |
| ▪ Future disabilities                                                            | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0%                              |                            |
| ▪ Future deaths                                                                  | 0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 100%                            |                            |
| ▪ Current vested deferred                                                        | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0%                              |                            |
| All participants are assumed to receive their ESOP balance as a lump sum payment |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                            |
| <b>Benefit Increases</b>                                                         | No projected pay or projected scheduled benefit increases have been assumed except that pay increases have been assumed when calculating the cushion amount for maximum deductible contribution purposes                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                 |                            |
| <b>Changes since prior valuation</b>                                             | Mortality rates were updated from 2008 to 2009 in accordance with PPA and sponsor elections.<br><br>The sponsor elected to change the interest discount assumption from full yield curve with no look-back to full yield curve with 2-month look-back.<br><br>The ESOP rate of increase, which is set equal to the active participant funding target effective interest rate, changed from 6.19% to 8.03%.<br><br>PBGC premiums were added to the 2009 normal cost. PBGC premiums are the only administrative expense paid from the trust.<br><br>There were no other changes in actuarial assumptions since the last actuarial valuation as of January 1, 2008. |                                 |                            |

## Schedule SB, Part V – Statement of actuarial assumptions/methods

### Table of Sample Rates

| Attained age | Percentage           |                      |
|--------------|----------------------|----------------------|
|              | Ultimate Withdrawal* | Disability incidence |
| 20           | 14.87%               | 0.030%               |
| 25           | 9.89                 | 0.043                |
| 30           | 6.89                 | 0.064                |
| 35           | 4.86                 | 0.098                |
| 40           | 2.79                 | 0.158                |
| 45           | 1.66                 | 0.259                |
| 50           | 0.44                 | 0.448                |
| 55           | 0.00                 | 0.845                |
| 60           | 0.00                 | 1.204                |

\*The rates of withdrawal used for the first three years of service are 30%, 25%, and 20%, respectively. Thereafter, the rates vary by age, as shown above

# **Clark Equipment Retirement Plan**

**Financial Statements  
December 31, 2009 and 2008**

# Clark Equipment Retirement Plan

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## **Report of Independent Auditors**

**Clark Equipment Retirement Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2009 and 2008**

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|                                                                        | 2009                         | 2008                         |
|------------------------------------------------------------------------|------------------------------|------------------------------|
| <b>Assets</b>                                                          |                              |                              |
| Plan's interest in Master Trust investments,<br>at fair value (Note 6) | \$ 227,825,520               | \$ 56,836,193                |
| Receivable from Ingersoll-Rand plc (Note 1)                            | <u>-</u>                     | <u>164,036,362</u>           |
| Plan's net interest in Master Trust                                    | 227,825,520                  | 220,872,555                  |
| Employer contribution receivable                                       | <u>-</u>                     | <u>905,168</u>               |
| Net assets available for benefits                                      | <u><u>\$ 227,825,520</u></u> | <u><u>\$ 221,777,723</u></u> |

The accompanying notes are an integral part of these financial statements.

**Clark Equipment Retirement Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended December 31, 2009 and 2008**

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|                                                    | 2009                  | 2008                  |
|----------------------------------------------------|-----------------------|-----------------------|
| <b>Additions to net assets attributable to:</b>    |                       |                       |
| Investment income:                                 |                       |                       |
| Plan's interest in income of the                   |                       |                       |
| Master Trust (Note 6)                              | \$ 29,117,917         | \$ 6,602,318          |
| <b>Deductions from net assets attributable to:</b> |                       |                       |
| Benefit payments to pensioners and beneficiaries   | 25,624,209            | 16,607,571            |
| PBGC premiums                                      | 269,314               | -                     |
| Total deductions                                   | <u>25,893,523</u>     | <u>16,607,571</u>     |
| Net increase (decrease) prior to transfers         | 3,224,394             | (10,005,253)          |
| <b>Transfers from other plans (Note 1)</b>         | <u>2,823,403</u>      | <u>57,741,361</u>     |
| Net increase                                       | 6,047,797             | 47,736,108            |
| <b>Net assets available for benefits</b>           |                       |                       |
| Beginning of year                                  | <u>221,777,723</u>    | <u>174,041,615</u>    |
| End of year                                        | <u>\$ 227,825,520</u> | <u>\$ 221,777,723</u> |

The accompanying notes are an integral part of these financial statements.

**Clark Equipment Retirement Plan**  
**Statement of Accumulated Plan Benefits**  
**December 31, 2008\***

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**Actuarial present value of accumulated plan benefits** (Note 2)

|                                                                   |                                     |
|-------------------------------------------------------------------|-------------------------------------|
| Vested benefits                                                   |                                     |
| Participants currently receiving payments                         | \$ 213,158,941                      |
| Other participants                                                | <u>50,440,992</u>                   |
| Total vested benefits                                             | 263,599,933                         |
| Nonvested benefits                                                | <u>3,157,398</u>                    |
| <b>Total actuarial present value of accumulated plan benefits</b> | <b><u><u>\$ 266,757,331</u></u></b> |

\* Based on the latest actuarial valuation at January 1, 2009.

The accompanying notes are an integral part of these financial statements.

**Clark Equipment Retirement Plan**  
**Statement of Changes in Accumulated Plan Benefits**  
**Year Ended December 31, 2008\***

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|                                                                                  |                              |
|----------------------------------------------------------------------------------|------------------------------|
| <b>Actuarial present value of accumulated plan benefits at January 1, 2008</b>   | <b>\$ 160,811,810</b>        |
| Increase (decrease) during the year attributable to:                             |                              |
| Increase for interest due to decrease in the discount period                     | 9,150,481                    |
| Benefits accumulated                                                             | 4,804,997                    |
| Benefits paid                                                                    | (16,607,571)                 |
| Plan merger                                                                      | <u>108,597,614</u>           |
| Net increase during the year                                                     | <u>105,945,521</u>           |
| <b>Actuarial present value of accumulated plan benefits at December 31, 2008</b> | <b><u>\$ 266,757,331</u></b> |

\* Based on the latest actuarial valuation at January 1, 2009.

The accompanying notes are an integral part of these financial statements.

# **Clark Equipment Retirement Plan**

## **Notes to Financial Statements**

### **December 31, 2009 and 2008**

---

#### **1. Description of the Plan**

The following brief description of the Clark Equipment Retirement Plan (formerly known as the Doosan Retirement Plan for Former Employees) (the “Plan”) is provided for general information purposes. Participants should refer to the Plan document for more complete information.

##### **History**

On November 30, 2007, Doosan Infracore International, Inc. (the “Company”) purchased from Ingersoll-Rand plc (“IR”) its Bobcat, Utility Equipment, and Attachment businesses. As defined in the purchase agreement, employees and former employees of these IR businesses became employees and former employees of the Company, and the related pension assets and liabilities for these individuals were to be transferred to the Plan. There was a delay between the purchase date and the date the transfer of assets occurred which was not settled until June 2009, at which time approximately \$159 million was transferred into the Plan. Before settlement, the Plan earned interest on the amount it was owed and benefits were paid by IR on behalf of the Plan. No participant was affected by this dispute between IR and the Company.

##### **General**

The Plan is a defined benefit noncontributory pension plan generally covering certain retired, terminated and laid-off employees of the Company and its subsidiaries and affiliates entitled to pension benefits under their previous Company plans that were merged into the Plan. Additionally, the Plan covers certain active employees who previously participated in the Clark Equipment Company Retirement Program for Salaried Employees (the “Salaried Plan”), which merged into the Plan in 2008. The Plan is subject to the provisions of the Equipment Retirement Income Security Act of 1974 (“ERISA”).

Except for the participants who previously participated in by the Salaried Plan, the Plan covers only retired and other former employees of the Company and its subsidiaries. All future benefit accruals provided under the Plan relate to active participants of the Salaried Plan component. If a former employee, who was a participant in the Plan and not covered by the Salaried Plan component, resumes employment with the Company, benefits under the Plan shall be suspended, and any subsequent service with the Company shall be credited to the applicable active pension plan.

##### **Transfers from Other Plans**

Certain participants of the Plan are entitled to increased benefits in the Plan in lieu of the benefit they have earned under the Clark Employee Stock Ownership Plan (the “ESOP”), a defined-contribution plan also sponsored by the Company. The terms of this benefit increase dictate that a portion of the eligible participants’ accounts in the ESOP be transferred to the Plan. During 2009, approximately \$2.8 million was transferred from the ESOP to the Plan.

Effective December 31, 2008, the Clark Equipment Company Retirement Program for Salaried Employees was merged into the Plan, resulting in approximately \$57.7 million being transferred into the Plan.

# **Clark Equipment Retirement Plan**

## **Notes to Financial Statements**

### **December 31, 2009 and 2008**

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#### **Pension Benefits**

The normal retirement age is 65 with five years of vested service. The monthly pension benefit is based on annual compensation, Social Security benefit, and years of credited service. Variations of this formula apply to employees of specific subsidiaries of the Company. Eligibility for early retirement and surviving spouse benefits vary as defined by the Plan. Employees electing early retirement receive reduced pension benefits based on the commencement of pension payments and the applicable variations. Employees who become totally and permanently disabled are eligible for a disability benefit. Their monthly benefit is equal to the normal retirement benefit accumulated as of the date they become disabled, reduced by any worker's compensation benefits payable to the employee.

## **2. Summary of Significant Accounting Policies**

#### **Basis of Accounting**

The Plan's financial statements are prepared on the accrual basis of accounting.

#### **Investment Valuation and Income Recognition**

The fair value of the Plan's interest in the Clark Equipment Company Pension Trust (the "Master Trust") is based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income or loss, less actual distributions and allocated administrative expenses.

The Master Trust records purchases and sales of securities on a trade date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's proportionate share of the Master Trust's gains and losses on investments bought and sold as well as held during the year.

#### **Expenses**

Substantially all expenses of the Plan are paid by the Master Trust and are allocated to the Plan as a reduction to its interest in the earnings of the Master Trust.

#### **Benefit Payments**

Benefit payments are recorded when paid.

#### **Actuarial Matters**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries and beneficiaries of employees who have died. Benefits payable under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits at January 1, 2009 and 2008 was determined by the consulting actuary. The actuarial present value results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

# Clark Equipment Retirement Plan

## Notes to Financial Statements

### December 31, 2009 and 2008

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The significant actuarial assumptions used in the valuations at January 1, 2009 and 2008 were as follows:

|                                                 |                                                                                                |
|-------------------------------------------------|------------------------------------------------------------------------------------------------|
| Valuation method                                | – Projected Unit Credit Method                                                                 |
| Life expectancy                                 | – Actives: RP-2000 Healthy Retiree Mortality Table<br>Inactives: actual plan mortality history |
| Discount rate                                   | – 6.0%                                                                                         |
| Expected retirement age for active participants | – Various ages from 55 to 65                                                                   |

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated benefits at the date of the financial statements. Actual results could differ from those estimates.

#### Subsequent Events

The Plan has evaluated subsequent events through October 14, 2010, the date the financial statements were available to be issued.

### 3. Fair Value Measurement

GAAP establishes a framework for measuring fair value. That framework provides 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 below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

# Clark Equipment Retirement Plan

## Notes to Financial Statements

### December 31, 2009 and 2008

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

The asset's 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.

At December 31, 2009 and 2008, all of the Plan's investments are held in the Master Trust. The assets in the Master Trust are recorded at fair value.

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

*Common and preferred stock:* Valued at the closing price reported on the active market on which the individual securities are traded. These investments are classified as Level 1.

*Commingled funds:* Valued at the current unit value of the fund at the end of the year as determined by the administrator of the fund. The current unit value is the value of the fund assets based on the closing prices on an active market less fund liabilities divided by the number of shares outstanding. The current unit value is a reasonable exit price, but it is not quoted in an active market. These investments are classified as Level 2.

*Short-term investment fund:* The fund invests in various high quality short-term debt securities, some of which may not have a quoted market price. The fund manager has valued the fund with a \$1 unit price. These investments are classified as Level 2.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's underlying investments at fair value as of December 31, 2009 and 2008:

#### Investments at Fair Value as of December 31, 2009

|                                  | Level 1         | Level 2               | Level 3     | Total                 |
|----------------------------------|-----------------|-----------------------|-------------|-----------------------|
| Commingled funds:                |                 |                       |             |                       |
| Fixed income                     | \$ -            | \$ 238,181,482        | \$ -        | \$ 238,181,482        |
| International equity             | -               | 26,657,925            | -           | 26,657,925            |
| US large cap                     | -               | 38,591,191            | -           | 38,591,191            |
| US mid cap                       | -               | 10,258,219            | -           | 10,258,219            |
| Short-term investment fund       | -               | 967,753               | -           | 967,753               |
| Common stock and preferred stock | <u>1,462</u>    | <u>-</u>              | <u>-</u>    | <u>1,462</u>          |
| Total                            | <u>\$ 1,462</u> | <u>\$ 314,656,570</u> | <u>\$ -</u> | <u>\$ 314,658,032</u> |

**Clark Equipment Retirement Plan**  
**Notes to Financial Statements**  
**December 31, 2009 and 2008**

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**Investments at Fair Value as of December 31, 2008**

|                                  | <u>Level 1</u>  | <u>Level 2</u>       | <u>Level 3</u> | <u>Total</u>         |
|----------------------------------|-----------------|----------------------|----------------|----------------------|
| Commingled funds                 | \$ -            | \$ 95,865,967        | \$ -           | \$ 95,865,967        |
| Short-term investment fund       | -               | 1,476,140            | -              | 1,476,140            |
| Common stock and preferred stock | <u>1,615</u>    | <u>-</u>             | <u>-</u>       | <u>1,615</u>         |
| Total                            | <u>\$ 1,615</u> | <u>\$ 97,342,107</u> | <u>\$ -</u>    | <u>\$ 97,343,722</u> |

**4. Funding Policy**

It is the Company's policy to make annual contributions to the Plan in amounts ranging from the minimum necessary to satisfy the funding requirements of ERISA to the maximum tax deductible contributions allowed by the Internal Revenue Code. In accordance with ERISA, minimum funding requirements have been met for the periods presented.

**5. Plan Termination**

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan is terminated. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits and the amount of benefit protection is subject to certain limitations.

Whether all participants receive their benefits should the Plan be terminated will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

**6. Investment in Master Trust**

At December 31, 2009 and 2008, the assets of several of the Company's separate defined benefit pension plans are included in the Master Trust, for which the Trustee is JPMorgan Chase Bank N.A. (the "Trustee"). The Trustee maintains separate accounting of all contributions, benefit payments and expenses and allocates income received by the Master Trust on the basis of the adjusted value of each plan at year end. Each pension plan has an undivided interest in the assets of the Master Trust except for the receivable from Ingersoll-Rand plc, in which two pension plans each have a specific interest. At December 31, 2009 and 2008, the Plan's interest in the Master Trust was approximately 72.39% and 76.73%, respectively.

The following investments and receivables and the net (depreciation) appreciation in fair value of investments, interest, and dividend income are certified by the Trustee to be complete and accurate. The Trustee has also certified the Plan's proportionate share of such items to be complete and accurate. The Master Trust's financial statements are prepared on the modified cash basis of accounting while the Plan's financial statements are prepared on the accrual basis of accounting.

**Clark Equipment Retirement Plan**  
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**December 31, 2009 and 2008**

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Assets held by the Master Trust as of December 31 were as follows:

|                                       | <b>2009</b>              | <b>2008</b>               |
|---------------------------------------|--------------------------|---------------------------|
| <b>Investments, at fair value</b>     |                          |                           |
| Common stock and preferred stock      | \$ 1,462                 | \$ 1,615                  |
| Commingled funds                      | 313,688,817              | 95,865,967                |
| Short term investment fund            | 967,753                  | 1,476,140                 |
| Total investments                     | <u>314,658,032</u>       | <u>97,343,722</u>         |
| <b>Receivables</b>                    |                          |                           |
| Receivable from Ingersoll-Rand plc    | -                        | 190,486,477               |
| Other receivables                     | 51,419                   | 43,391                    |
| Total receivables                     | <u>51,419</u>            | <u>190,529,868</u>        |
| Total assets                          | <u>314,709,451</u>       | <u>287,873,590</u>        |
| <br>Net assets available for benefits | <br><u>\$314,709,451</u> | <br><u>\$ 287,873,590</u> |

Net investment income for the Master Trust for the years ended December 31 was as follows:

|                                                              | <b>2009</b>          | <b>2008</b>            |
|--------------------------------------------------------------|----------------------|------------------------|
| <b>Investment income (loss):</b>                             |                      |                        |
| Net appreciation (depreciation) in fair value of investments |                      |                        |
| U.S government agency securities                             | \$ -                 | \$ (70,819)            |
| Corporate bonds and notes                                    | -                    | (374,454)              |
| Commingled funds                                             | 41,491,793           | (31,675,905)           |
| Common and preferred stocks                                  | (152)                | (2,192,602)            |
| Other investments                                            | -                    | (40,579)               |
|                                                              | <u>41,491,641</u>    | <u>(34,354,359)</u>    |
| Interest and dividend income                                 | 2,197,546            | 9,531,917              |
| Total investment income (loss)                               | <u>\$ 43,689,187</u> | <u>\$ (24,822,442)</u> |

# **Clark Equipment Retirement Plan**

## **Notes to Financial Statements**

### **December 31, 2009 and 2008**

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#### **7. Party-in-interest Transactions**

Through the Master Trust, certain investments are managed by JPMorgan Chase Bank N.A. JPMorgan Chase Bank N.A. is the Trustee as defined by the Plan and, therefore, these transactions are party-in-interest transactions, but are not deemed prohibited transactions. Through the Master Trust certain investments are managed by Mercer Global Investments, Inc. ("MGI"). MGI is related to the Plan's actuary, Mercer, by common ownership, therefore these transactions are party-in-interest transactions but are not deemed prohibited transactions.

#### **8. Tax Status**

The Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (the "IRC"). The Plan will apply for a determination letter according to the schedule cycle published by the Internal Revenue Service. The Company believes that the Plan is being operated in compliance with the applicable requirements of the IRC.

#### **9. Risks and Uncertainties**

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 at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<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</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

For calendar plan year 2009 or fiscal plan year beginning \_\_\_\_\_ and ending \_\_\_\_\_

▶ **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><br>Clark Equipment Company Retirement Plan                                                                      | <b>B</b> Three-digit plan number (PN) ▶<br><br>050                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>Doosan Infracore International, Inc .                     | <b>D</b> Employer Identification Number (EIN)<br><br>33-1183569                                                                                         |
| <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 type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                       |                                              |                    |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------|--|
| <b>Part I Basic Information</b>                                                                                                                                                                       |                                              |                    |  |
| <b>1</b> Enter the valuation date:                                                                                                                                                                    | Month <u>1</u> Day <u>1</u> Year <u>2009</u> |                    |  |
| <b>2</b> Assets:                                                                                                                                                                                      |                                              |                    |  |
| <b>a</b> Market value .....                                                                                                                                                                           | <b>2a</b>                                    | 221,785,914        |  |
| <b>b</b> Actuarial value .....                                                                                                                                                                        | <b>2b</b>                                    | 221,785,914        |  |
| <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> 5,884                              | 183,659,362        |  |
| <b>b</b> For terminated vested participants .....                                                                                                                                                     | <b>3b</b> 1,535                              | 30,037,021         |  |
| <b>c</b> For active participants:                                                                                                                                                                     |                                              |                    |  |
| (1) Non-vested benefits .....                                                                                                                                                                         | <b>3c(1)</b>                                 | 2,081,186          |  |
| (2) Vested benefits .....                                                                                                                                                                             | <b>3c(2)</b>                                 | 7,816,550          |  |
| (3) Total active .....                                                                                                                                                                                | <b>3c(3)</b> 277                             | 9,897,736          |  |
| <b>d</b> Total .....                                                                                                                                                                                  | <b>3d</b> 7,696                              | 223,594,119        |  |
| <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>                                     | 8.30 %             |  |
| <b>6</b> Target normal cost .....                                                                                                                                                                     | <b>6</b>                                     | 1,667,770          |  |

**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.

|                                                                                               |                                                           |                                                                             |                                     |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------|
| <div>SIGN<br/>HERE</div>                                                                      | <div>Anthony Wagman</div> <div>Signature of actuary</div> | <div>APW</div>                                                              | <div>10/13/10</div> <div>Date</div> |
| <div>Anthony Wagman</div> <div>Type or print name of actuary</div>                            |                                                           | <div>08-07407</div> <div>Most recent enrollment number</div>                |                                     |
| <div>Mercer</div> <div>Firm name</div>                                                        |                                                           | <div>(404) 442-3100</div> <div>Telephone number (including area code)</div> |                                     |
| <div>3560 Lenox Road<br/>Suite 2400<br/>Atlanta GA 30326</div> <div>Address of the firm</div> |                                                           |                                                                             |                                     |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**Part II Beginning of year carryover and prefunding balances**

|                                                                                                          | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 10,933,692            | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 301,911               | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 10,631,781            | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>2.74</u> % .....                     | 290,944               | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.03</u> % .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 10,922,725            | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 94.30 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 94.30 %  |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 108.15 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and liquidity shortfalls**

| <b>18</b> 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 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 0                                 | <b>18(c)</b> 0                  |

|                                                                                                                                      |              |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>19</b> Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year: |              |
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                                  | <b>19a</b> 0 |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0 |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 0 |

|                                                                                                                    |                                                                     |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                        |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                         |                                                                     |

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

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

|                                                 |                                                |                                                           |                                     |                                                                |
|-------------------------------------------------|------------------------------------------------|-----------------------------------------------------------|-------------------------------------|----------------------------------------------------------------|
| <b>21</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> 61                                                   |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined | <input checked="" 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>           | 1,667,770          |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 12,730,930          | 2,561,737          |
| <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>           | 4,229,507          |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 4,229,507           | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 0                  |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 0                  |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 0                  |
| <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                  |