

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: ☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report; ☒ an amended return/report; ☐ the final return/report; ☐ a short plan year return/report (less than 12 months).
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 04/01/1967
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ECLIPSE MANUFACTURING CO. PO BOX 788 SHEBOYGAN, WI 53082-0788	2b Employer Identification Number (EIN) 52-2341493
		2c Sponsor's telephone number 920-457-2311
		2d Business code (see instructions) 332110

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/21/2010	DAVID ARNDT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ECLIPSE MANUFACTURING CO. PO BOX 788 SHEBOYGAN, WI 53082-0788	3b Administrator's EIN 52-2341493 3c Administrator's telephone number 920-457-2311
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	139
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	45
b Retired or separated participants receiving benefits.....	6b	32
c Other retired or separated participants entitled to future benefits.....	6c	64
d Subtotal. Add lines 6a , 6b , and 6c	6d	141
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	4
f Total. Add lines 6d and 6e	6f	145
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G 1I 3H

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

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

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>2279969</u>
b Actuarial value	2b <u>2507965</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>34</u> <u>989503</u>
b For terminated vested participants	3b <u>43</u> <u>402320</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>22161</u>
(2) Vested benefits	3c(2) <u>1272157</u>
(3) Total active	3c(3) <u>72</u> <u>1294318</u>
d Total	3d <u>149</u> <u>2686141</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>0.08</u> %
6 Target normal cost	6 <u>23906</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/01/2010</u>
Signature of actuary		Date
<u>KELLY R. SWART</u>		<u>08-05429</u>
Type or print name of actuary		Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>		<u>412-281-2506</u>
Firm name		Telephone number (including area code)
<u>500 GRANT STREET, SUITE 2900</u> <u>PITTSBURGH, PA 15219-2513</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	17714	
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9 Amount remaining (Item 7 minus item 8).....	17714	
10 Interest on item 9 using prior year's actual return of <u>-0.27</u> %	-4708	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		256
b Interest on (a) using prior year's effective rate of <u>0.06</u> %		16
c Total available at beginning of current plan year to add to prefunding balance		272
d Portion of (c) to be added to prefunding balance.....		272
12 Reduction in balances due to elections or deemed elections.....		
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	13006	272

Part III Funding percentages		
14 Funding target attainment percentage.....	14	92.87 %
15 Adjusted funding target attainment percentage.....	15	0.93 %
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	0.92 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/15/2009	31901				
Totals ►			18(b)	31901	18(c)

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
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 30602
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	23906
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	30286	5374
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	29280
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	6444	6444
36 Additional cash requirement (item 34 minus item 35).....	36	22836
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	30602
38 Interest-adjusted excess contributions for current year (see instructions).....	38	7766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	
40 Unpaid minimum required contribution for all years	40	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

A Name of plan PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ECLIPSE MANUFACTURING CO.	D Employer Identification Number (EIN) 52-2341493

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
U.S. BANK, NA
31-0841368

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

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

U.S. BANK, NA

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	2327	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECLIPSE MANUFACTURING CO.</u>		
		D Employer Identification Number (EIN) <u>52-2341493</u>

Part I	Asset and Liability Statement
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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
a Total noninterest-bearing cash	1a	<u>4367</u>	<u>3102</u>
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	<u>89</u>	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	<u>80946</u>	<u>15329</u>
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	<u>2194566</u>	<u>2687715</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2279968	2706146

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	2466	2466
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2466	2466

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2277502	2703680
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	31901	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		31901
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	165	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		165
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	79103	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		79103
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		472770
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		583939

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	155434	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		155434
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2327	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2327
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		157761

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		426178
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: COHEN & COMPANY, LTD

(2) EIN: 34-1912961

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
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	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6271370</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRUSTEES OF THE PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.

Independent Auditors' Report

We were engaged to audit the financial statements and supplemental schedules of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (the Plan) as of December 31, 2009 and 2008, and for the years then ended as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by US Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 and for the years ended December 31, 2009 and 2008, 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 express, and do not express, an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Cohen & Company Ltd.

October 13, 2010
Youngstown, Ohio

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

Effective date:	January 1, 1967
Eligibility:	Age 21 and one year.
Monthly plan compensation:	Straight time hourly rate as of January 1 multiplied by the number of hours worked in the preceding year, not to exceed 2,080 hours, divided by twelve.
Normal form of payment:	50% joint and survivor annuity for married participants and life annuity for unmarried participants.
Normal retirement date:	Age 65.
Eligibility for vested benefit:	100% vesting after five years.
Early retirement date:	Age 60 and 5 years of service.
Eligibility for disability benefit:	Disability occurring while actively employed with 10 years of service, and must be eligible for Supplemental Disability Income from the Social Security Administration.
Eligibility for pre-retirement survivor annuity:	Death occurring while: 1. Actively employed, completed 5 years of vesting service. 2. Terminated with a vested deferred benefit but before benefit commencement and not eligible for unreduced retirement benefits.
Monthly accrued retirement benefit:	The largest of the benefits determined under part A and B. The Plan was frozen as of May 1, 2009, with formulas (A.) and (B.) pro-rating a participant's benefit accrual for the months of January, 2009 through April, 2009. A. Career Average formula is the sum of (1.) and (2.) below: 1. 0.5% of Monthly Plan Compensation up to \$550. 2. 1.0% of Monthly Plan Compensation in excess of \$550. B. Minimum Pension is the applicable dollar rate multiplied by years of Benefit Service.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

Date of Termination	Dollar Rate
March 1, 1994 to February 28, 1995	\$ 14.00
March 1, 1995 to February 29, 1996	15.00
March 1, 1996 to February 28, 1997	16.00
March 1, 1997 to February 28, 1998	16.50
March 1, 1998 to February 28, 1999	17.25
March 1, 1999 to February 29, 2000	18.00
March 1, 2000 to February 28, 2001	19.00
March 1, 2001 to February 28, 2002	19.75
March 1, 2002 to February 28, 2003	20.50
March 1, 2003 to February 28, 2006	21.50
March 1, 2006 to February 28, 2007	22.25
March 1, 2007 to February 29, 2008	23.00
March 1, 2008 and thereafter	23.75

Normal retirement benefit:	Accrued benefit as of the Normal Retirement Date.
Late retirement benefit:	Greater of A. and B. below: A. Benefit determined in accordance with the normal retirement benefit but based on service and compensation as of the later retirement date B. Actuarial equivalent of the normal retirement benefit otherwise payable at normal retirement date but based upon any minimum dollar unit benefit applicable at the late retirement date.
Early retirement benefit:	Accrued benefit as of early retirement date, reduced by 1/180 for each month by which the early retirement date precedes the Normal Retirement Date. .
Disability benefit:	Benefit equal to the accrued retirement benefit earned to date of disability.
Pre-retirement survivor annuity:	Benefit that would have been payable if the participant had retired the day before his or her death and had elected a 50% joint and survivor annuity form
Optional forms of payment:	Life annuity for married participants. 50%, 75% and 100% joint and survivor annuity 10 year certain and continuous annuity

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

Actuarial Equivalent:

The determination of actuarially equivalent annuity benefits is based on an interest rate of six percent per annum, compounded annually, and the Unisex Pension 1984 Mortality Table with ages set back one and one-half years. This setback is determined by interpolating between mortality rates with a one year age setback and mortality rates with a two year age set back.

Summary of Changes from the January 1, 2008 Valuation

Adopted on February 28, 2009 and effective May 1, 2009, participation and benefits were frozen.

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

Funding

Effective Interest Rate - 8.09%
IRS Yield Curve for the preceding month of October

Prior Year:	First Segment Rate	5.31%
	Second Segment Rate	5.92%
	Third Segment Rate	6.43%
	Effective Interest Rate	6.16%

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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

Interest/Discount Rates

Expected Earnings Rate on Assets (for Valuation Assets)

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

Current Year:	6.43%
Prior Year:	6.09%

Future salary increases

Current Year:	3.00%
Prior Year:	3.00%

Future expenses (Funding):

Plan expenses included in the Target Normal Cost are assumed to equal the amount paid from Plan assets for the prior year (\$5,779).

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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

Non-economic Assumptions

Mortality:

For all purposes other than calculating funding target liability:
1994 Group Annuity Mortality Table, rates for males and females.

For purposes of calculating funding target liability and target normal cost:

The IRS 2009 Combined Static Annuitant and Non-Annuitant Mortality Tables for Males and Females.

Withdrawal rates:

Age	Rate
25	4.89%
30	3.70%
35	2.35%
40	1.13%
45	0.27%

Retirement Rates:

100% at age 65.

Disability rates:

None assumed.

Marital percentage:

80% of participants are assumed to be married at death, with husband 2 years older than wife.

Valuation of optional payment forms:

All active participants are assumed to elect a single life annuity at retirement.

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

Methods

Actuarial cost method

For minimum required and maximum contribution purposes:

The Funding Target is the present value of accrued benefits and based on service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year and includes the amount of plan-related expenses expected to be paid from plan assets. The Target Normal Cost for 2009 is prorated to reflect the plan freeze as of May 1, 2009.

Asset valuation method

For minimum required and maximum contribution purposes:

Smoothed Asset Value over 2 year period.

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions, if any, are included in the Valuation Assets. Market value was used in the prior year.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, line 32- Schedule of Amortization Bases

Date Established	Initial Amount	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments as of January 1, 2009
January 1, 2009	<u>30,286</u>	7	<u>5,374</u>	<u>30,286</u>
Total charge/(credit)	\$ 30,286		\$ 5,374	\$ 30,286

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Line 26 - Schedule of Active Participant Data

Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
15-19	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	2	0	0	0	0	0	0	0	2
30-34	0	1	3	0	0	0	0	0	0	0	4
35-39	0	0	1	3	1	0	0	0	0	0	5
40-44	0	1	3	1	2	2	0	0	0	0	9
45-49	1	2	4	4	2	3	0	0	0	0	16
50-54	0	0	2	4	1	4	1	0	0	0	12
55-59	2	2	0	4	1	2	0	2	0	0	13
60-64	1	0	0	1	3	2	0	1	3	0	11
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0	0
TOTAL	4	6	15	17	13	13	1	3	3	0	72

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Line 21b – Explanation of Applicable Month for Discount Rate

The plan used the full yield curve with a two month lookback as allowed by IRS regulations. However, line 21b was left blank in order to avoid EFAST filing problems.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

A Name of plan Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Eclipse Manufacturing Co.	D Employer Identification Number (EIN) 52-2341493
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>	
2 Assets:	
a Market value.....	2a 2,279,969
b Actuarial value.....	2b 2,507,965
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 34 989,503
b For terminated vested participants.....	3b 43 402,320
c For active participants:	
(1) Non-vested benefits.....	3c(1) 22,161
(2) Vested benefits.....	3c(2) 1,272,157
(3) Total active.....	3c(3) 72 1,294,318
d Total.....	3d 149 2,686,141
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate.....	5 8.09 %
6 Target normal cost.....	6 23,906

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 (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE  Signature of actuary Kelly R. Swart Type or print name of actuary Buck Consultants, LLC Firm name 500 Grant Street, Suite 2900 Pittsburgh PA 15219-2513 Address of the firm	 10/1/2010 Date 08-05429 Most recent enrollment number (412) 281-2506 Telephone number (including area code)
---	--

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)	17,714	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	17,714	0
10	Interest on item 9 using prior year's actual return of <u>(26.58)</u> %	(4,708)	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		256
b	Interest on (a) using prior year's effective rate of <u>6.16</u> %		16
c	Total available at beginning of current plan year to add to prefunding balance		272
d	Portion of (c) to be added to prefunding balance.....		272
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)	13,006	272

Part III Funding percentages			
14	Funding target attainment percentage.....	14	92.87 %
15	Adjusted funding target attainment percentage.....	15	92.87 %
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	92.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/15/2009	31,901				
Totals ▶			18(b)	31,901	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 30,602

20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	23,906
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	30,286	5,374
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....	34	29,280
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	6,444	0
36 Additional cash requirement (item 34 minus item 35).....	36	22,836
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	30,602
38 Interest-adjusted excess contributions for current year (see instructions).....	38	7,766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

The expected retirement age is 65 for all active and terminated vested participants.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, line 25 – Change in Method

- As permitted by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), the method for determining the actuarial value of assets was changed to a smoothed value that spreads total asset returns over no more than two prior years. The resulting value may not be more than 110% or less than 90% of the market value of assets as of the valuation date. Market value was used in the prior valuation.
- The interest rates used to value plan liabilities have been changed to use the full yield curve with a 2-month look-back, which results in an effective interest rate of 8.09% for the 2009 valuation. For the prior year the three-tiered segment rates for the month of January, 2008 were used and resulted in an effective rate of 6.16%.

SCHEDULE H, LINE 4j SCHEDULE OF REPORTABLE TRANSACTIONS								
YEAR ENDED DECEMBER 31, 2009								
EIN: 52-2341493								
PLAN NUMBER: 001								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Asset Description	Purchase Price	Selling Price	Lease Rental	Expense Incurred	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
*US Bank N.A.	First American Mid Cap Growth Opportunity Fund CI Y 2 purchases, 4,180 shares	\$ 135,000				\$ 135,000	\$ 135,000	
*US Bank N.A.	First American Prime Obligations Fund CI Y 21 purchases, 230,729 shares 31 sales, 296,346 shares	\$ 230,729	\$ 296,346			\$ 230,729 \$ 296,346	\$ 230,729 \$ 296,346	
*US Bank N.A.	First American Short Term Bond Fund CI Y 4 sales, 23,055 shares		\$ 229,300			\$ 225,054	\$ 229,300	\$ 4,246

* A party-in-interest as defined by ERISA.

PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.

INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2009 AND 2008

PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.

DECEMBER 31, 2009 AND 2008

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TRUSTEES OF THE PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.

Independent Auditors' Report

We were engaged to audit the financial statements and supplemental schedules of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (the Plan) as of December 31, 2009 and 2008, and for the years then ended as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by US Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 and for the years ended December 31, 2009 and 2008, 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 express, and do not express, an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Cohen & Company Ltd.

October 13, 2010
Youngstown, Ohio

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash	<u>\$ 3,102</u>	<u>\$ 4,367</u>
Investments - At fair value		
Money market fund	15,329	80,946
Mutual funds	<u>2,687,715</u>	<u>2,194,566</u>
	<u>2,703,044</u>	<u>2,275,512</u>
Receivables		
Dividends and interest	<u> </u>	<u>89</u>
	2,706,146	2,279,968
LIABILITIES		
Accrued trustee fees	<u>2,466</u>	<u>2,466</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,703,680</u>	<u>\$ 2,277,502</u>

The accompanying notes are an integral part of these statements.

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Dividends and interest	\$ 79,268	\$ 81,821
Net appreciation in fair value of investments	472,770	
Employer contributions	<u>31,901</u>	<u>133,000</u>
Total additions	<u>583,939</u>	<u>214,821</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net depreciation in fair value of investments		910,057
Benefit payments	155,434	125,769
Administrative expenses	<u>2,327</u>	<u>5,779</u>
Total deductions	<u>157,761</u>	<u>1,041,605</u>
INCREASE (DECREASE) IN NET ASSETS	426,178	(826,784)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>2,277,502</u>	<u>3,104,286</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u>\$ 2,703,680</u>	<u>\$ 2,277,502</u>

The accompanying notes are an integral part of these statements.

STATEMENT OF ACCUMULATED BENEFITS

JANUARY 1, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated benefits		
Vested benefits:		
Participants currently receiving payments	\$ 1,156,015	\$ 1,122,562
Other participants	<u>2,194,538</u>	<u>2,101,385</u>
	3,350,553	3,223,947
Nonvested benefits	<u>31,274</u>	<u>39,423</u>
Total actuarial present value of accumulated benefits	<u>\$ 3,381,827</u>	<u>\$ 3,263,370</u>

STATEMENT OF CHANGES IN ACCUMULATED BENEFITS

YEAR ENDED JANUARY 1, 2010

Actuarial present value of accumulated benefits	
- Beginning of year	\$ 3,263,370
Increase (decrease) during the year attributable to:	
Benefits accumulated and other	74,715
Benefits paid	(155,434)
Interest	<u>199,176</u>
Actuarial present value of accumulated benefits	
- End of year	<u>\$ 3,381,827</u>

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN

The following brief description of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a noncontributory pension plan for Eclipse Manufacturing Co. (the Company) employees who are members of a bargaining unit. Such employees are included in the Plan after they have completed one year of service and reached age twenty-one. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Change in Plan Status

The trustees of the Plan, the Company, and UAW Local #1076 agreed to freeze the Plan with respect to the accrual of benefits and close the Plan to new participants effective May 1, 2009.

Pension Benefits

Participants under the Plan are entitled to monthly pension benefits after the later of 5 years of vested service or at normal retirement age (65), equal to .5% of monthly plan compensation, as defined, up to \$550 plus 1% of monthly plan compensation in excess of \$550, as defined. The Plan provides for a minimum benefit that is equal to a specified dollar rate multiplied by the years of benefit service. If employees terminate before rendering 5 years of service, they forfeit the right to receive any portion of their accumulated benefits.

Early Retirement and Vesting

The Plan provides for early retirement with reduced benefits at any time after attaining age 60 and completing 5 years of vested service. The Plan contains a provision that allows for death and disability benefits. The Plan provides for full vesting of benefits after five years of vesting service, as defined in the Plan.

Funding Policy

The Company's contributions to the Plan are designed to comply with ERISA minimum funding requirements. Contributions required for the Plan years ended December 31, 2009 and 2008, were \$31,901 and \$133,000, respectively.

Administrative Fees

The Plan's administrative expenses are paid by either the Plan or the Company, as provided by the Plan document.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN (Continued)

Plan Termination (Continued)

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. 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 under the Plan, and the amount of benefit protection is subject to certain limitations.

In the event of a complete termination of the Plan, the assets then remaining in the pension fund, after providing for expenses of administration, shall be allocated, to the extent that they shall be sufficient, for the purpose of funding the accrued benefits to the date of termination of the Plan of all pensioners, participants, vested former participants, and beneficiaries in the manner and order of precedence required under the terms of ERISA. Any funds remaining in the pension fund after funding in full all of said accrued benefits shall revert to the Company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting.

Investments and Income Recognition

Investments are stated at fair value as determined based on quoted market values as reported to the Plan by US Bank N.A., the trustee. Purchases and sales of securities are recorded on a trade date basis. Net appreciation (depreciation) in fair value of investments includes unrealized investment gains and losses. Interest is recorded on the accrual basis and dividends on the ex-dividend date.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service that participants have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries.

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial present value of accumulated plan benefits for the years ended January 1, 2010 and 2009, were determined by Buck Consultants, consulting actuaries, using the Accrued Benefit Funding Method. The significant actuarial assumptions used in the valuations were as follows:

- (a) Mortality rate – 1994 Group Annuity Mortality Table, rates for male and female.
- (b) Retirement age - 65, or age on the valuation date if older.
- (c) Investment return – assumed rate of return of 6.25%.
- (d) Salary scale – assumed no increase in wages as the Plan is frozen.

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

Subsequent Events

Management has evaluated subsequent events through October 13, 2010, the date the financial statements were available to be issued.

3. INVESTMENTS

The Plan's investments which exceed 5% of net assets available for benefits as of December 31, 2009 and 2008, are as follows:

	<u>2009</u>	<u>2008</u>
American Funds Europacific Growth Fund CI R5	\$ 327,081	\$ 238,817
First American Intermediate Term Bond Fund CI Y	\$ 505,625	\$ 513,037
First American Short Term Bond Fund CI Y	\$ 438,138	\$ 617,215
Vanguard Windsor II Fund	\$ 517,605	\$ 397,732
American Funds Growth Fund of America	\$ 522,413	\$ 343,831
First American Mid Cap Growth Opportunity Fund CI Y	\$ 182,150	

NOTES TO THE FINANCIAL STATEMENTS

4. ASSETS MEASURED AT FAIR VALUE ON A RECURRING BASIS

The various inputs that may be used to determine the fair value of the Plan's assets are summarized in three broad levels:

Level 1	Quoted prices in active markets for identical securities
Level 2	Other significant observable inputs (including quoted prices for similar securities, interest rates, credit risk, etc.)
Level 3	Significant unobservable inputs (including the Plan's own assumptions used to determine value)

Generally, the Plan utilizes quoted market prices, and other relevant information generated by market transactions, to measure fair value when available. If quoted prices are not available, fair values are measured using independent pricing models or other model-based valuation techniques. In certain cases, the Plan may be required to make judgments about assumptions that market participants would use in estimating the fair value of financial instruments (Level 3 valuations).

Assets measured at fair value are comprised of the following at December 31, 2009:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market fund	\$ 15,329		
Mutual funds			
Value funds	517,605		
Growth funds	1,156,623		
Emerging market funds	69,720		
Fixed income funds	943,767		
	<u>\$ 2,703,044</u>	<u>\$ -</u>	<u>\$ -</u>

Assets measured at fair value are comprised of the following at December 31, 2008:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market fund	\$ 80,946		
Mutual funds	2,194,566		
	<u>\$ 2,275,512</u>	<u>\$ -</u>	<u>\$ -</u>

The Plan did not hold any Level 3 assets during 2009 and 2008.

5. INFORMATION CERTIFIED BY TRUSTEE

In accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator has elected to restrict the scope of the auditor's examination with regard to statements or information prepared and certified by US Bank N.A., the trustee.

US Bank N.A. has certified as to the completeness and accuracy of the investments it holds, changes in net assets arising from investment activity and the schedules of assets held for investment purposes at end of year and reportable transactions as of and for the years ended December 31, 2009 and 2008.

NOTES TO THE FINANCIAL STATEMENTS

6. TAX STATUS

The Plan obtained its latest determination letter as of October 20, 2009, in which the Internal Revenue Service stated that the Plan, as designed, is in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore believes the Plan is qualified and the related trust is tax exempt.

7. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of funds managed by the trustee and, therefore, these transactions qualify as party-in-interest transactions.

8. 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 high 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 statement of net assets available for benefits.

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS
HELD FOR INVESTMENT PURPOSES AT END OF YEAR

DECEMBER 31, 2009

EIN: 52-2341493

PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer	Description of Investment	Cost	Current Value
	Money Market Fund			
*	First American Prime Obligation Fund CI Y	Money Market Fund	\$ 15,329	\$ 15,329
	Registered Investment Companies			
	American Funds Europacific Growth Fund CI R5	Mutual Fund	380,208	327,081
*	First American Short Term Bond Fund CI Y	Mutual Fund	429,847	438,138
*	First American Mid Cap Growth Opportunity Fund CI Y	Mutual Fund	173,016	182,150
*	First American Small Cap Select Fund CI Y	Mutual Fund	131,488	124,979
*	First American Core Bond Fund CI Y	Mutual Fund	4	4
*	First American Intermediate Term Bond Fund CI Y	Mutual Fund	506,913	505,625
	Vanguard Windsor II Fund	Mutual Fund	699,311	517,605
	Ishares MSCI Emerging Markets ETF Fund	Mutual Fund	66,327	69,720
	American Funds Growth Fund of America	Mutual Fund	617,532	522,413
			<u>3,004,646</u>	<u>2,687,715</u>
			<u>\$3,019,975</u>	<u>\$ 2,703,044</u>

*A party-in-interest as defined by ERISA.

SCHEDULE H, LINE 4j SCHEDULE OF REPORTABLE TRANSACTIONS								
YEAR ENDED DECEMBER 31, 2009								
EIN: 52-2341493								
PLAN NUMBER: 001								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Asset Description	Purchase Price	Selling Price	Lease Rental	Expense Incurred	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
*US Bank N.A.	First American Mid Cap Growth Opportunity Fund CI Y 2 purchases, 4,180 shares	\$ 135,000				\$ 135,000	\$ 135,000	
*US Bank N.A.	First American Prime Obligations Fund CI Y 21 purchases, 230,729 shares 31 sales, 296,346 shares	\$ 230,729	\$ 296,346			\$ 230,729 \$ 296,346	\$ 230,729 \$ 296,346	
*US Bank N.A.	First American Short Term Bond Fund CI Y 4 sales, 23,055 shares		\$ 229,300			\$ 225,054	\$ 229,300	\$ 4,246

* A party-in-interest as defined by ERISA.

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS
HELD FOR INVESTMENT PURPOSES AT END OF YEAR

DECEMBER 31, 2009

EIN: 52-2341493

PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer	Description of Investment	Cost	Current Value
	Money Market Fund			
*	First American Prime Obligation Fund CI Y	Money Market Fund	\$ 15,329	\$ 15,329
	Registered Investment Companies			
	American Funds Europacific Growth Fund CI R5	Mutual Fund	380,208	327,081
*	First American Short Term Bond Fund CI Y	Mutual Fund	429,847	438,138
*	First American Mid Cap Growth Opportunity Fund CI Y	Mutual Fund	173,016	182,150
*	First American Small Cap Select Fund CI Y	Mutual Fund	131,488	124,979
*	First American Core Bond Fund CI Y	Mutual Fund	4	4
*	First American Intermediate Term Bond Fund CI Y	Mutual Fund	506,913	505,625
	Vanguard Windsor II Fund	Mutual Fund	699,311	517,605
	Ishares MSCI Emerging Markets ETF Fund	Mutual Fund	66,327	69,720
	American Funds Growth Fund of America	Mutual Fund	617,532	522,413
			<u>3,004,646</u>	<u>2,687,715</u>
			<u>\$3,019,975</u>	<u>\$ 2,703,044</u>

*A party-in-interest as defined by ERISA.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, line 24 – Change in Actuarial Assumptions

Plan expenses were included in the Target Normal Cost and are assumed to equal the amount paid from Plan assets for the prior year.