

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 02/01/2009 and ending 01/31/2010	
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; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information
1a	Name of plan YODER DIE CASTING PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 02/01/1971
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) YODER DIE CASTING CORP 727 KISER ST DAYTON, OH 45404
2b	Employer Identification Number (EIN) 31-0565735
2c	Sponsor's telephone number 937-222-6734
2d	Business code (see instructions) 332900

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.	11/10/2010	DAVID STOLLE
	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") YODER DIE CASTING CORP 727 KISER ST DAYTON, OH 45404	3b Administrator's EIN 31-0565735 3c Administrator's telephone number 937-222-6734
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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	119
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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	3
b Retired or separated participants receiving benefits.....	6b	36
c Other retired or separated participants entitled to future benefits.....	6c	71
d Subtotal. Add lines 6a , 6b , and 6c	6d	110
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	8
f Total. Add lines 6d and 6e	6f	118
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	1

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:

1A 1G 1I

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

9a Plan funding arrangement (check all that apply)	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	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ 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)

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 02/01/2009 and ending 01/31/2010

▶ **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>YODER DIE CASTING PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>YODER DIE CASTING CORP</u>	D Employer Identification Number (EIN) <u>31-0565735</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>02</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>4237886</u>
b	Actuarial value 2b <u>4661674</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>41</u> <u>3880135</u>
b	For terminated vested participants 3b <u>51</u> <u>601443</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>52251</u>
(2)	Vested benefits 3c(2) <u>1479141</u>
(3)	Total active 3c(3) <u>27</u> <u>1531392</u>
d	Total 3d <u>119</u> <u>6012970</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>8.24</u> %
6	Target normal cost 6 <u>30000</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>08/27/2010</u>
Signature of actuary	Date
<u>RANDALL N. SMITH</u>	<u>08-06649</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI, RUST & STRENK</u>	<u>513-891-0270</u>
Firm name	Telephone number (including area code)
<u>4540 COOPER ROAD - SUITE 304</u> <u>CINCINNATI, OH 45242</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)	287761	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	181253	0
9	Amount remaining (Item 7 minus item 8).....	106508	0
10	Interest on item 9 using prior year's actual return of <u>-26.50</u> %	-28225	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>6.11</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).....	78283	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	76.23 %
15	Adjusted funding target attainment percentage.....	15	76.23 %
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	80.00 %
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
08/10/2009	45313	0			
11/12/2009	45313	0			
02/09/2010	45313	0			
08/13/2010	74231	0			
			Totals ►	18(b)	210170 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	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	193648
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	30000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1068800	206945
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	236945
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	45313	0
36 Additional cash requirement (item 34 minus item 35).....	36	191632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	193648
38 Interest-adjusted excess contributions for current year (see instructions).....	38	2016
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	

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 02/01/2009 and ending 01/31/2010		
A Name of plan YODER DIE CASTING PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 YODER DIE CASTING CORP	D Employer Identification Number (EIN) 31-0565735	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

(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)

YACKTMAN ASSET MANAGEMENT

36-3206114

(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	NONE	21994	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

FIFTH THIRD BANK

31-1051736

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	19109	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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.
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For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010		
A Name of plan YODER DIE CASTING PENSION PLAN		B Three-digit plan number (PN) ► 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 YODER DIE CASTING CORP		D Employer Identification Number (EIN) 31-0565735

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND FOR EMPLOYEE			
b Name of sponsor of entity listed in (a): FIFTH THIRD BANK			
c EIN-PN 31-6029262-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE FIXED INCOME FUND FOR EMPLOYEE			
b Name of sponsor of entity listed in (a): FIFTH THIRD BANK			
c EIN-PN 31-6211942-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH FUND FOR EMPLOYEE			
b Name of sponsor of entity listed in (a): FIFTH THIRD BANK			
c EIN-PN 31-5249833-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 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 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)**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
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)**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)**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
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**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 02/01/2009 and ending 01/31/2010		
A Name of plan YODER DIE CASTING PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 YODER DIE CASTING CORP	D Employer Identification Number (EIN) 31-0565735	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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	427	154
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		119544
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	2920	130
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	323725	5135606
(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)	2337902	
(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)	1572912	
(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)		
(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	4237886	5255434

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4237886	5255434
---	----	---------	---------

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)	210170	
(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)		210170
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1509	
(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)		1509
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	33328	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		33328
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3913287	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2972057	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		941230

		(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)		305557
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1491794

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	433143	
(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)		433143
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)	41103	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		41103
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		474246

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1017548
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: BACHMANN & WELLS, CPAS

(2) EIN: 31-1382626

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.).....		X	
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: 0

- 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.

For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010

A Name of plan <u>YODER DIE CASTING PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YODER DIE CASTING CORP</u>	D Employer Identification Number (EIN) <u>31-0565735</u>

Part I	Distributions
---------------	----------------------

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
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>31-1051736</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)
----------------	--

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
-----------------	-------------------

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
--	-----------------------------------	-----------------------------------	-------------------------------	--

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.
----------------	---

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): _____

YODER DIE CASTING CORPORATION PENSION PLAN

**INDEX OF FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009**

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Bachmann & Wells
CERTIFIED PUBLIC ACCOUNTANTS
1152 OREGONIA ROAD
LEBANON, OHIO 45036
PHONE: (513) 932-4537 FAX: (513) 933-0305

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Yoder Die Casting Corporation Pension Plan:

We were engaged to audit the financial statements of Yoder Die Casting Corporation Pension Plan as of January 31, 2010 and 2009, and for the years then ended, and the supplemental schedules as of and for the year ended January 31, 2010, 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 E, which was certified by Fifth Third Bank, Cincinnati, Ohio, 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 January 31, 2010 and 2009 that the information provided to the plan administrator by the trustee is complete and accurate.

As described in Note C to the financial statements, the Board of Directors of Yoder Die Casting Corporation, the Plan's sponsor, voted on December 22, 2009, to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which the accumulated benefit information are stated, from the ongoing plan basis to the liquidation basis for periods after December 22, 2009.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules 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, 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.

Lebanon, Ohio
November 4, 2010

Bachmann & Wells

YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Cash and cash equivalents:		
Cash	\$ 154	\$ 427
Fifth Third Banksafe Trust	<u>5,135,606</u>	<u>323,725</u>
Total cash and cash equivalents	<u>5,135,760</u>	<u>324,152</u>
Contribution receivable	<u>119,544</u>	<u>-</u>
Interest and dividends receivable	<u>130</u>	<u>2,920</u>
Investments, at fair value:		
Fifth Third Bank Funds for Employee Benefit Plans		
Core Fixed Income	-	719,594
Large Cap Growth	-	680,187
Mid Cap Growth	-	173,131
Common stocks:		
Berkshire Hathaway, Inc. Class A (6 shares		
in 2009)	-	537,012
Other	<u>-</u>	<u>1,800,890</u>
Total Investments	<u>-</u>	<u>3,910,814</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 5,255,434</u></u>	<u><u>\$ 4,237,886</u></u>

See Independent Auditors' Report.
The Notes are an Integral Part of the Financial Statements.

YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
INVESTMENT ACTIVITY:		
Interest and dividend income	\$ 34,837	\$ 62,268
Net appreciation (depreciation) in fair value of investments	<u>1,246,787</u>	<u>(1,640,980)</u>
Total	<u>1,281,624</u>	<u>(1,578,712)</u>
EMPLOYER CONTRIBUTION	<u>210,170</u>	<u>-</u>
DEDUCTIONS:		
Benefit payments to retirees	433,143	438,599
Administration fees	<u>41,103</u>	<u>61,498</u>
Total	<u>474,246</u>	<u>500,097</u>
NET ADDITIONS (DEDUCTIONS)	1,017,548	(2,078,809)
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>4,237,886</u>	<u>6,316,695</u>
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$ 5,255,434</u>	<u>\$ 4,237,886</u>

See Independent Auditors' Report.
The Notes are an Integral Part of the Financial Statements.

YODER DIE CASTING CORPORATION PENSION PLAN

**STATEMENT OF ACCUMULATED PLAN BENEFITS
JANUARY 31, 2010 AND 2009**

	<u>2010</u> (On Liquidating Basis)	<u>2009</u> (At Present Value)
ACTUARIAL ACCUMULATED PLAN BENEFITS (Note B):		
Vested benefits:		
Actively employed and other participants not currently receiving benefits	\$ 2,902,109	\$ 2,120,082
Retired participants currently receiving benefits	<u>5,290,432</u>	<u>3,979,390</u>
Total vested benefits	8,192,541	6,099,472
Nonvested benefits	<u>-</u>	<u>53,796</u>
TOTAL ACTUARIAL ACCUMULATED PLAN BENEFITS	<u>\$ 8,192,541</u>	<u>\$ 6,153,268</u>

See Independent Auditors' Report.
The Notes are an Integral Part of the Financial Statements.

YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS FOR THE PERIOD ENDED DECEMBER 22, 2009 AND YEARS ENDED JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	<u>\$ 6,153,268</u>	<u>\$ 6,181,980</u>
INCREASE DURING THE PERIOD ATTRIBUTABLE TO:		
Benefits accumulated	-	(78,617)
Actuarial assumption change	-	11,152
Increase for interest due to decrease in the discount period	425,039	477,352
Benefits paid	<u>(396,549)</u>	<u>(438,599)</u>
Net increase (decrease)	<u>28,490</u>	<u>(28,712)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT DECEMBER 22, 2009 AND JANUARY 31, 2009	6,181,758	<u><u>\$ 6,153,268</u></u>
ELIMINATION OF PRESENT VALUE DISCOUNT	2,047,377	
BENEFITS PAID SUBSEQUENT TO DECEMBER 22, 2009	<u>(36,594)</u>	
ACCUMULATED PLAN BENEFITS AT JANUARY 31, 2010	<u><u>\$ 8,192,541</u></u>	

See Independent Auditors' Report.
The Notes are an Integral Part of the Financial Statements.

YODER DIE CASTING CORPORATION PENSION PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009

A. DESCRIPTION OF PLAN

The following brief description of Yoder Die Casting Corporation Pension Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General – The Plan is a defined benefit pension plan covering substantially all employees of Yoder Die Casting Corporation (Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was frozen as to participation and benefit accruals effective December 31, 2006. Additionally, the Directors of the Plan sponsor on December 22, 2009, voted to terminate the Plan.

Pension Benefits – Employees are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.05% of their final 5-year average compensation for each year of service, not to exceed 45 years; plus 0.6% of average compensation in excess of social security compensation for each year of service, not to exceed 45 years. The Plan permits early retirement at ages 55-64 at reduced benefits. If an employee terminates before rendering 5 years of benefit service, he forfeits the right to receive any accumulated plan benefits. Employees receive their benefits in the form of a joint and surviving spouse annuity unless they and their spouse elect another form of benefit. Upon termination, all participants fully vest.

Death and Disability Benefits – Provided an election has been made, if an active vested employee dies after age 55 and prior to normal retirement age, a 50% joint and surviving death benefit will be paid to the employee's spouse. Beneficiaries of vested terminated employees who have never received any benefit payments, receive a death benefit equal to the employee's actuarial equivalent of his vested benefit at the time of his death but not in excess of the amount of group life insurance carried on his life by the Company at the time of his termination.

Active employees who have at least 5 years of benefit service and become totally and permanently disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting – The Board of Directors of Yoder Die Casting Corporation, the Plan's sponsor, voted on December 22, 2009 to terminate the Plan in 2010. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as practical after the termination date. In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after December 22, 2009. The change in accounting resulted in no change in the value of plan assets.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Cash equivalents – All highly liquid debt instruments purchased with a maturity of three months or less are considered cash equivalents.

Contributions – Required minimum contribution in excess of any available credit balances are accrued.

Valuation of Investments and Income Recognition – Investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

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 employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service.

The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF ACCOUNTING POLICIES – Continued

The actuarial present value of accumulated plan benefits is determined by an actuary from Cuni, Rust & Strenk, Inc. and is that amount that 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. The significant actuarial assumptions used in the valuations as of January 31, 2009 were (a) life expectancy of participants, 2009 Combined Static Mortality Table, (b) retirement age assumptions (the assumed average retirement age was 65), (c) investment return – the valuations included an assumed rate of return of 8%; including a reduction to reflect anticipated administrative expenses associated with providing benefits. The foregoing actuarial assumptions were based on the presumption that the Plan will continue. The 2010 accumulated plan benefits are stated at the amount the actuary estimated would be paid out lump-sum.

C. PLAN TERMINATION AND FUNDING POLICY

Upon termination of the Plan in 2010, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.

The priority amount is limited to the lowest benefit that was payable (or would have been payable), during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations (discussed below).
- c. Any other vested benefits (that is, vested benefits not insured by the PBGC).
- d. Any nonvested benefits.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

C. PLAN TERMINATION AND FUNDING POLICY – Continued

Certain benefits under the Plan are insured by the 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. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2010, that ceiling, which is adjusted periodically, is \$4,500 per month. That ceiling, applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits when the Plan terminates in 2010 will depend on the sufficiency, at the time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

The Company's funding policy has been to make contributions to the Plan in amounts sufficient to fund the Plan's current service cost on a current basis. The minimum funding requirements of ERISA were met or exceeded by the Company for 2010 and 2009. The Company intends to fund the currently unfunded benefit obligation in 2010.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	Fair Value Measurement at Reporting Date Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)
<u>January 31, 2010</u>		
Money market account	\$ 5,135,606	\$ 5,135,606
Total	<u>\$ 5,135,606</u>	<u>\$ 5,135,606</u>
<u>January 31, 2009</u>		
Common stock	\$ 2,337,902	\$ 2,337,902
Mutual funds	1,572,912	1,572,912
Money market account	323,725	323,725
Total	<u>\$ 4,234,539</u>	<u>\$ 4,234,539</u>

SFAS No. 157, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements - The fair values of common stock are based on quoted market prices. The fair value of mutual funds and the money market account are based on quoted net asset values of the securities held by the Plan at year-end.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

E. INVESTMENTS

The Plan's investments are held by a trust fund administered by The Fifth Third Bank. All the investment assets, investment transactions, and schedules of investments and reportable transactions, were obtained from data that has been prepared and certified to be complete and accurate by the trustee. Investments that represent 5% or more of the Plan's net assets are separately stated on the Statement of Net Assets In Liquidation Available For Benefits. During the years ended January 31, 2010 and 2009, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated in value by \$1,246,787 and depreciated by \$1,640,980, respectively, as follows:

	<u>2010</u>	<u>2009</u>
Net Appreciation (Depreciation) in Fair Value:		
Fifth Third Bank fund for Employee Benefit Plans:		
Core Fixed Income fund	\$ 56,402	\$ (4,224)
Large Cap Growth fund	174,768	(247,104)
Mid Cap Growth fund	74,387	(139,077)
Common Stocks	941,230	(1,250,575)
Net appreciation (depreciation)	<u>\$ 1,246,787</u>	<u>\$ (1,640,980)</u>

F. EXPENSES

The employer pays certain costs of administering the Plan including insurance and professional fees.

G. INCOME TAX

The Plan obtained its latest determination letter on August 31, 2004, in which the Internal Revenue Service stated that the Plan, as designed, is in compliance with the applicable requirements of the Internal Revenue Code.

H. 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 statement of net assets available for benefits.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

H. RISKS AND UNCEERTAINTIES – Continued

Plan contributions are made and the actuarial present value of accumulated plan benefits and actuarial 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.

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 1 – Schedule H, Line 4i – Schedule of Assets Held for Investment

<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
Fifth Third Banksafe	Money Market	\$ 5,135,606	\$ 5,135,606

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 2 – Schedule H, Line 4j – Schedule of Reportable Transactions (5%)

<u>Name</u>	<u>Description</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Expenses</u>	<u>Cost of Asset</u>	<u>Current Value</u>	<u>Net Gain or Loss</u>
Fifth Third Banksafe Trust	Money Market	\$ -	\$ 3,077	\$ -	\$ 3,077	\$ 3,077	\$ -
Fifth Third Banksafe Trust	Money Market	6,336	-	-	6,366	6,366	-
Fifth Third Banksafe Trust	Money Market	-	71,369	-	71,369	71,369	-
Fifth Third Banksafe Trust	Money Market	-	3,356	-	3,356	3,356	-
Fifth Third Banksafe Trust	Money Market	3,889	-	-	3,889	3,889	-
Fifth Third Banksafe Trust	Money Market	2,316	-	-	2,316	2,316	-
Fifth Third Banksafe Trust	Money Market	169,155	-	-	169,155	169,155	-
Fifth Third Banksafe Trust	Money Market	-	158,511	-	158,511	158,511	-
Fifth Third Banksafe Trust	Money Market	-	162,238	-	162,238	162,238	-
Fifth Third Banksafe Trust	Money Market	-	36,219	-	36,219	36,219	-
Fifth Third Banksafe Trust	Money Market	-	36,112	-	36,112	36,112	-
Fifth Third Banksafe Trust	Money Market	-	34,539	-	34,539	34,539	-
Fifth Third Banksafe Trust	Money Market	63,112	-	-	63,112	63,112	-
Fifth Third Banksafe Trust	Money Market	-	37,770	-	37,770	37,770	-
Fifth Third Banksafe Trust	Money Market	-	25,342	-	25,342	25,342	-
Fifth Third Banksafe Trust	Money Market	94,982	-	-	94,982	94,982	-
Fifth Third Banksafe Trust	Money Market	-	37,880	-	37,880	37,880	-
Fifth Third Banksafe Trust	Money Market	5,143,972	-	-	5,143,972	5,143,972	-
Fifth Third Banksafe Trust	Money Market	7,153	-	-	7,153	7,153	-
Fifth Third Banksafe Trust	Money Market	-	36,484	-	36,484	36,484	-
Fifth Third Banksafe Trust	Money Market	-	36,137	-	36,137	36,137	-
Berkshire Hathway Inc	6 CL A Common Stock	-	603,960	1,516	343,498	603,960	258,946
Coca Cola Co	4500 Common Stock	-	242,342	276	197,243	242,342	44,823
Microsoft Corp	9000 Common Stock	-	235,621	546	246,896	235,621	(11,821)
Walgreen Co	7500 Common Stock	-	300,784	458	211,532	300,784	88,974
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,928	-	57,582	100,928	43,346
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,662	-	51,412	100,662	49,250
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	653,365	-	307,450	653,365	345,915
Fifth Third Core Fx Inc Fd	Common Collective Trust	-	795,996	-	372,084	795,996	403,912
Fifth Third Mid Cap Gr Fd	Common Collective Trust	-	247,518	-	71,657	247,518	175,861

YODER DIE CASTING CORPORATION PENSION PLAN

**INDEX OF FINANCIAL STATEMENTS
FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009**

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Statement of Changes in Net Assets in Liquidation Available for Benefits	4
Statement of Accumulated Plan Benefits	5
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Bachmann & Wells
CERTIFIED PUBLIC ACCOUNTANTS
1152 OREGONIA ROAD
LEBANON, OHIO 45036
PHONE: (513) 932-4537 FAX: (513) 933-0305

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Yoder Die Casting Corporation Pension Plan:

We were engaged to audit the financial statements of Yoder Die Casting Corporation Pension Plan as of January 31, 2010 and 2009, and for the years then ended, and the supplemental schedules as of and for the year ended January 31, 2010, 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 E, which was certified by Fifth Third Bank, Cincinnati, Ohio, 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 January 31, 2010 and 2009 that the information provided to the plan administrator by the trustee is complete and accurate.

As described in Note C to the financial statements, the Board of Directors of Yoder Die Casting Corporation, the Plan's sponsor, voted on December 22, 2009, to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which the accumulated benefit information are stated, from the ongoing plan basis to the liquidation basis for periods after December 22, 2009.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules 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, 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.

Lebanon, Ohio
November 4, 2010

Bachmann & Wells

YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Cash and cash equivalents:		
Cash	\$ 154	\$ 427
Fifth Third Banksafe Trust	<u>5,135,606</u>	<u>323,725</u>
Total cash and cash equivalents	<u>5,135,760</u>	<u>324,152</u>
Contribution receivable	<u>119,544</u>	<u>-</u>
Interest and dividends receivable	<u>130</u>	<u>2,920</u>
Investments, at fair value:		
Fifth Third Bank Funds for Employee Benefit Plans		
Core Fixed Income	-	719,594
Large Cap Growth	-	680,187
Mid Cap Growth	-	173,131
Common stocks:		
Berkshire Hathaway, Inc. Class A (6 shares in 2009)	-	537,012
Other	<u>-</u>	<u>1,800,890</u>
Total Investments	<u>-</u>	<u>3,910,814</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,255,434</u>	<u>\$ 4,237,886</u>

See Independent Auditors' Report.
The Notes are an Integral Part of the Financial Statements.

YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
INVESTMENT ACTIVITY:		
Interest and dividend income	\$ 34,837	\$ 62,268
Net appreciation (depreciation) in fair value of investments	<u>1,246,787</u>	<u>(1,640,980)</u>
Total	<u>1,281,624</u>	<u>(1,578,712)</u>
EMPLOYER CONTRIBUTION	<u>210,170</u>	<u>-</u>
DEDUCTIONS:		
Benefit payments to retirees	433,143	438,599
Administration fees	<u>41,103</u>	<u>61,498</u>
Total	<u>474,246</u>	<u>500,097</u>
NET ADDITIONS (DEDUCTIONS)	1,017,548	(2,078,809)
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>4,237,886</u>	<u>6,316,695</u>
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$ 5,255,434</u>	<u>\$ 4,237,886</u>

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YODER DIE CASTING CORPORATION PENSION PLAN

**STATEMENT OF ACCUMULATED PLAN BENEFITS
JANUARY 31, 2010 AND 2009**

	<u>2010</u> (On Liquidating Basis)	<u>2009</u> (At Present Value)
ACTUARIAL ACCUMULATED PLAN BENEFITS (Note B):		
Vested benefits:		
Actively employed and other participants not currently receiving benefits	\$ 2,902,109	\$ 2,120,082
Retired participants currently receiving benefits	<u>5,290,432</u>	<u>3,979,390</u>
Total vested benefits	8,192,541	6,099,472
Nonvested benefits	<u>-</u>	<u>53,796</u>
TOTAL ACTUARIAL ACCUMULATED PLAN BENEFITS	<u>\$ 8,192,541</u>	<u>\$ 6,153,268</u>

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YODER DIE CASTING CORPORATION PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS FOR THE PERIOD ENDED DECEMBER 22, 2009 AND YEARS ENDED JANUARY 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	<u>\$ 6,153,268</u>	<u>\$ 6,181,980</u>
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Benefits accumulated	-	(78,617)
Actuarial assumption change	-	11,152
Increase for interest due to decrease in the discount period	425,039	477,352
Benefits paid	<u>(396,549)</u>	<u>(438,599)</u>
Net increase (decrease)	<u>28,490</u>	<u>(28,712)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT DECEMBER 22, 2009 AND JANUARY 31, 2009	6,181,758	<u><u>\$ 6,153,268</u></u>
ELIMINATION OF PRESENT VALUE DISCOUNT	2,047,377	
BENEFITS PAID SUBSEQUENT TO DECEMBER 22, 2009	<u>(36,594)</u>	
ACCUMULATED PLAN BENEFITS AT JANUARY 31, 2010	<u><u>\$ 8,192,541</u></u>	

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YODER DIE CASTING CORPORATION PENSION PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JANUARY 31, 2010 AND 2009

A. DESCRIPTION OF PLAN

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YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

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The following are the significant accounting policies followed by the Plan:

Basis of Accounting – The Board of Directors of Yoder Die Casting Corporation, the Plan's sponsor, voted on December 22, 2009 to terminate the Plan in 2010. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as practical after the termination date. In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after December 22, 2009. The change in accounting resulted in no change in the value of plan assets.

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Contributions – Required minimum contribution in excess of any available credit balances are accrued.

Valuation of Investments and Income Recognition – Investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

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 employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service.

The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF ACCOUNTING POLICIES – Continued

The actuarial present value of accumulated plan benefits is determined by an actuary from Cuni, Rust & Strenk, Inc. and is that amount that 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. The significant actuarial assumptions used in the valuations as of January 31, 2009 were (a) life expectancy of participants, 2009 Combined Static Mortality Table, (b) retirement age assumptions (the assumed average retirement age was 65), (c) investment return – the valuations included an assumed rate of return of 8%; including a reduction to reflect anticipated administrative expenses associated with providing benefits. The foregoing actuarial assumptions were based on the presumption that the Plan will continue. The 2010 accumulated plan benefits are stated at the amount the actuary estimated would be paid out lump-sum.

C. PLAN TERMINATION AND FUNDING POLICY

Upon termination of the Plan in 2010, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.

The priority amount is limited to the lowest benefit that was payable (or would have been payable), during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations (discussed below).
- c. Any other vested benefits (that is, vested benefits not insured by the PBGC).
- d. Any nonvested benefits.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

C. PLAN TERMINATION AND FUNDING POLICY – Continued

Certain benefits under the Plan are insured by the 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. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2010, that ceiling, which is adjusted periodically, is \$4,500 per month. That ceiling, applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits when the Plan terminates in 2010 will depend on the sufficiency, at the time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

The Company's funding policy has been to make contributions to the Plan in amounts sufficient to fund the Plan's current service cost on a current basis. The minimum funding requirements of ERISA were met or exceeded by the Company for 2010 and 2009. The Company intends to fund the currently unfunded benefit obligation in 2010.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

	Fair Value Measurement at Reporting Date Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)
<u>January 31, 2010</u>		
Money market account	\$ 5,135,606	\$ 5,135,606
Total	<u>\$ 5,135,606</u>	<u>\$ 5,135,606</u>
<u>January 31, 2009</u>		
Common stock	\$ 2,337,902	\$ 2,337,902
Mutual funds	1,572,912	1,572,912
Money market account	323,725	323,725
Total	<u>\$ 4,234,539</u>	<u>\$ 4,234,539</u>

SFAS No. 157, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements - The fair values of common stock are based on quoted market prices. The fair value of mutual funds and the money market account are based on quoted net asset values of the securities held by the Plan at year-end.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

E. INVESTMENTS

The Plan's investments are held by a trust fund administered by The Fifth Third Bank. All the investment assets, investment transactions, and schedules of investments and reportable transactions, were obtained from data that has been prepared and certified to be complete and accurate by the trustee. Investments that represent 5% or more of the Plan's net assets are separately stated on the Statement of Net Assets In Liquidation Available For Benefits. During the years ended January 31, 2010 and 2009, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated in value by \$1,246,787 and depreciated by \$1,640,980, respectively, as follows:

	<u>2010</u>	<u>2009</u>
Net Appreciation (Depreciation) in Fair Value:		
Fifth Third Bank fund for Employee Benefit Plans:		
Core Fixed Income fund	\$ 56,402	\$ (4,224)
Large Cap Growth fund	174,768	(247,104)
Mid Cap Growth fund	74,387	(139,077)
Common Stocks	941,230	(1,250,575)
Net appreciation (depreciation)	<u>\$ 1,246,787</u>	<u>\$ (1,640,980)</u>

F. EXPENSES

The employer pays certain costs of administering the Plan including insurance and professional fees.

G. INCOME TAX

The Plan obtained its latest determination letter on August 31, 2004, in which the Internal Revenue Service stated that the Plan, as designed, is in compliance with the applicable requirements of the Internal Revenue Code.

H. 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 statement of net assets available for benefits.

YODER DIE CASTING CORPORATION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS

H. RISKS AND UNCEERTAINTIES – Continued

Plan contributions are made and the actuarial present value of accumulated plan benefits and actuarial 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.

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 1 – Schedule H, Line 4i – Schedule of Assets Held for Investment

<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
Fifth Third Banksafe	Money Market	\$ 5,135,606	\$ 5,135,606

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 2 – Schedule H, Line 4j – Schedule of Reportable Transactions (5%)

<u>Name</u>	<u>Description</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Expenses</u>	<u>Cost of Asset</u>	<u>Current Value</u>	<u>Net Gain or Loss</u>
Fifth Third Banksafe Trust	Money Market	\$ -	\$ 3,077	\$ -	\$ 3,077	\$ 3,077	\$ -
Fifth Third Banksafe Trust	Money Market	6,336	-	-	6,366	6,366	-
Fifth Third Banksafe Trust	Money Market	-	71,369	-	71,369	71,369	-
Fifth Third Banksafe Trust	Money Market	-	3,356	-	3,356	3,356	-
Fifth Third Banksafe Trust	Money Market	3,889	-	-	3,889	3,889	-
Fifth Third Banksafe Trust	Money Market	2,316	-	-	2,316	2,316	-
Fifth Third Banksafe Trust	Money Market	169,155	-	-	169,155	169,155	-
Fifth Third Banksafe Trust	Money Market	-	158,511	-	158,511	158,511	-
Fifth Third Banksafe Trust	Money Market	-	162,238	-	162,238	162,238	-
Fifth Third Banksafe Trust	Money Market	-	36,219	-	36,219	36,219	-
Fifth Third Banksafe Trust	Money Market	-	36,112	-	36,112	36,112	-
Fifth Third Banksafe Trust	Money Market	-	34,539	-	34,539	34,539	-
Fifth Third Banksafe Trust	Money Market	63,112	-	-	63,112	63,112	-
Fifth Third Banksafe Trust	Money Market	-	37,770	-	37,770	37,770	-
Fifth Third Banksafe Trust	Money Market	-	25,342	-	25,342	25,342	-
Fifth Third Banksafe Trust	Money Market	94,982	-	-	94,982	94,982	-
Fifth Third Banksafe Trust	Money Market	-	37,880	-	37,880	37,880	-
Fifth Third Banksafe Trust	Money Market	5,143,972	-	-	5,143,972	5,143,972	-
Fifth Third Banksafe Trust	Money Market	7,153	-	-	7,153	7,153	-
Fifth Third Banksafe Trust	Money Market	-	36,484	-	36,484	36,484	-
Fifth Third Banksafe Trust	Money Market	-	36,137	-	36,137	36,137	-
Berkshire Hathway Inc	6 CL A Common Stock	-	603,960	1,516	343,498	603,960	258,946
Coca Cola Co	4500 Common Stock	-	242,342	276	197,243	242,342	44,823
Microsoft Corp	9000 Common Stock	-	235,621	546	246,896	235,621	(11,821)
Walgreen Co	7500 Common Stock	-	300,784	458	211,532	300,784	88,974
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,928	-	57,582	100,928	43,346
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,662	-	51,412	100,662	49,250
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	653,365	-	307,450	653,365	345,915
Fifth Third Core Fx Inc Fd	Common Collective Trust	-	795,996	-	372,084	795,996	403,912
Fifth Third Mid Cap Gr Fd	Common Collective Trust	-	247,518	-	71,657	247,518	175,861

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 1 – Schedule H, Line 4i – Schedule of Assets Held for Investment

<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
Fifth Third Banksafe	Money Market	\$ 5,135,606	\$ 5,135,606

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

Statement 2 – Schedule H, Line 4j – Schedule of Reportable Transactions (5%)

<u>Name</u>	<u>Description</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Expenses</u>	<u>Cost of Asset</u>	<u>Current Value</u>	<u>Net Gain or Loss</u>
Fifth Third Banksafe Trust	Money Market	\$ -	\$ 3,077	\$ -	\$ 3,077	\$ 3,077	\$ -
Fifth Third Banksafe Trust	Money Market	6,336	-	-	6,366	6,366	-
Fifth Third Banksafe Trust	Money Market	-	71,369	-	71,369	71,369	-
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Coca Cola Co	4500 Common Stock	-	242,342	276	197,243	242,342	44,823
Microsoft Corp	9000 Common Stock	-	235,621	546	246,896	235,621	(11,821)
Walgreen Co	7500 Common Stock	-	300,784	458	211,532	300,784	88,974
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,928	-	57,582	100,928	43,346
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	100,662	-	51,412	100,662	49,250
Fifth Third Lg Cap Gr Fd	Common Collective Trust	-	653,365	-	307,450	653,365	345,915
Fifth Third Core Fx Inc Fd	Common Collective Trust	-	795,996	-	372,084	795,996	403,912
Fifth Third Mid Cap Gr Fd	Common Collective Trust	-	247,518	-	71,657	247,518	175,861

YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

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<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
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YODER DIE CASTING CORPORATION PENSION PLAN – PLAN: 001

E.I. # 31-0565735
FEDERAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2010

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

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)	287,761	0
8	Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9	Amount remaining (item 7 minus item 8)	106,508	0
10	Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance . . .		0
d	Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employee(s)					
(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
08/10/2009	45,313				
11/12/2009	45,313				
02/09/2010	45,313				
08/13/2010	74,231				
			Totals ▶	18(b)	210,170
					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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	45,313	0
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u>
			<u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

$$N: 001$$
[illegible]

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.

2. Plan Year: February 1st through January 31st.

3. Eligibility: Closed to new entrants.

4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.

5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.

6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.

7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the the plan year by employer(s) and employee(s).						
(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	
08/10/2009	45,313					
11/12/2009	45,313					
02/09/2010	45,313					
08/13/2010	74,231					
			Totals ▶	18(b)	210,170	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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	45,313	0
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u>
			<u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$

Attained
Age

Under 25

25 to 29

30 to 34

35 to 39

10 to 44

15 to 40

504554

501054

650155

50 to 64

55 to 69

70 & up

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employee(s).						
(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	
08/10/2009	45,313					
11/12/2009	45,313					
02/09/2010	45,313					
08/13/2010	74,231					
			Totals ▶	18(b)	210,170	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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
35 Balances used to offset funding requirement	Carryover balance	Prefunding Balance
	45,313	0
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u> <u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$
[illegible]

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employee(s).						
(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	
08/10/2009	45,313					
11/12/2009	45,313					
02/09/2010	45,313					
08/13/2010	74,231					
			Totals ▶	18(b)	210,170	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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	45,313	0
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u>
			<u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$
Attained
Age

Under 25
25 to 29
30 to 34
35 to 39
40 to 44
45 to 49
50 to 54
55 to 59
60 to 64
65 to 69
70 & up

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the the plan year by employer(s) and employee(s).						
(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	
08/10/2009	45,313					
11/12/2009	45,313					
02/09/2010	45,313					
08/13/2010	74,231					
			Totals ▶	18(b)	210,170	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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
35 Balances used to offset funding requirement	Carryover balance 45,313	Prefunding Balance 0
		Total balance 45,313
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u>
			<u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$
[illegible]

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employee(s).					
(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
08/10/2009	45,313				
11/12/2009	45,313				
02/09/2010	45,313				
08/13/2010	74,231				
			Totals ▶	18(b)	210,170
					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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
35 Balances used to offset funding requirement	Carryover balance 45,313	Prefunding Balance 0
		Total balance 45,313
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u> <u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$
[illegible]

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.

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

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

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010► **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 planYODER DIE CASTING CORPORATION PENSION PLAN**B** Three-digit
plan number (PN) ►001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZYoder Die Casting Corporation**D** Employer Identification Number (EIN)31-0565735**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 02 Day 01 Year 2009**2** Assets:

	2a	
a Market value	<u>4,237,886</u>	
b Actuarial value	<u>4,661,675</u>	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>41</u>	<u>3,880,135</u>
b For terminated vested participants	<u>51</u>	<u>601,443</u>
c For active participants:		
(1) Non-vested benefits	<u>52,251</u>	
(2) Vested benefits	<u>1,479,141</u>	
(3) Total active	<u>27</u>	<u>1,531,392</u>
d Total	<u>119</u>	<u>6,012,970</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

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

5 Effective interest rate 8.24**6** Target normal cost 30,000**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4540 Cooper Road - Suite 304US CincinnatiOH 45242-5617

Address of the firm

8/27/2010

Date

08-06649

Most recent enrollment number

(513) 891-0270

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 ☐

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

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	287,761	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	181,253	0
9 Amount remaining (item 7 minus item 8)	106,508	0
10 Interest on item 9 using prior year's actual return of <u>-26.50</u> %	(28,225)	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>6.11</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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).	78,283	0

14	Funding target attainment percentage	14	76.23	%
15	Adjusted funding target attainment percentage	15	76.23	%
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	80.00	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17		%

18 Contributions made to the plan for the the plan year by employer(s) and employees:

Contributions made to the plan for the plan year by employer(s) and employee(s).						
(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	
08/10/2009	45,313					
11/12/2009	45,313					
02/09/2010	45,313					
08/13/2010	74,231					
			Totals ▶	18(b)	210,170	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	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	193,648

20 Quarterly contributions and liquidity shortfall(s):

- 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	30,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,068,800	206,945
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	236,945
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	45,313	0
36 Additional cash requirement (item 34 minus item 35)	36	191,632
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	193,648
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,016
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 SB, line 19 – Discounted Employer Contributions.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective Interest Rate: 8.24%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>2/1/2009</u>	<u>Contributions @</u>
			<u>8.24%</u>
8/10/2009	\$45,313	190	\$43,483
11/12/2009	45,313	284	42,606
2/9/2010	45,313	373	41,791
8/13/2010	74,231	558	65,768
TOTAL	\$210,170		\$193,648

Schedule SB, line 25 – Change in Method.

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

Effective with the February 1, 2009 valuation, the following methods were changed:

- The asset valuation method was changed from Market Value to the asset smoothing method permitted under PPA.

 (signed)

Randall Smith

Enrollment # 08-06649

Plan Name: Yoder Die Casting Corporation Pension Plan

$$N: 001$$
Attained
AgeUnder 25

30 to 34

10 to 44

1049
1045-54

650155

55 to 69

70 & up

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 756,097	02/01/2008	6	\$ 151,253
Shortfall	<u>312,703</u>	02/01/2009	7	<u>55,692</u>
Total	\$ 1,068,800			\$ 206,945

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Effective Date: February 1, 1971.
2. Plan Year: February 1st through January 31st.
3. Eligibility: Closed to new entrants.
4. Year of Service: 1 Year of Service is earned for each Plan Year in which 1,000 Hours of Service are earned.
5. Normal Retirement:
 - a. Eligibility Age 65 and 5 Years of Service.
 - b. Monthly Benefit Benefit accruals as of December 31, 2006.
6. Early Retirement:
 - a. Eligibility Age 55 and 10 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $\frac{1}{2}$ of 1% for each month that Early Retirement precedes Normal Retirement.
7. Vested Retirement:
 - a. Eligibility 5 Years of Service.
 - b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive benefit early reduced as for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

8. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Totally and Permanently Disabled and 10 Years of Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with no reduction for early commencement. |

9. Pre-Retirement Death:

- | | |
|--------------------|--|
| a. Eligibility | Married and 5 Years of Service. |
| b. Monthly Benefit | Calculated as for Early Retirement reflecting a 50% Joint & Survivor Annuity payment form with death immediately after retirement. |

10. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | Actuarially Equivalent 100% or 75% Joint & Survivor Annuity (QOSA) or a 10-Year Certain & Life Annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | UP 1984 Mortality Table at 6.00%. |
| b. Lump Sums | 2009 IRS Applicable Mortality Table (under Rev. Ruling 2007067) and the 417(e) segment interest rates for the December prior to the Plan Year. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

12. Maximum Annual Benefit: \$195,000 for participants retiring at age 62 during 2009.

13. Changes Since Last Year: None.

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

1. Interest Rates: Full yield curve applicable for November 2008.
2. FAS 35 Interest Rate: 8.00%
3. Mortality Rates: 2009 Combined Static Mortality Table.
4. Retirement Age: Age 65.
5. Percent Married/Spousal Age: 80% with wives 3 years younger than their husbands.

6. <u>Disability/Termination Rates:</u>	<u>Age</u>	<u>Disability</u>	<u>Termination</u>
	25	0.0005	0.0527
	30	0.0006	0.0483
	35	0.0008	0.0447
	40	0.0010	0.0384
	45	0.0015	0.0321
	50	0.0026	0.0152
	55	0.0049	0.0033
	60	0.0121	0.0000
	65	0.0000	0.0000

7. Asset Valuation Method: Asset smoothing as allowed under PPA.
8. Actuarial Cost Method: Unit Credit.
9. Expense Load: \$30,000 for Trustee fees (all other administrative expenses are paid by Plan Sponsor).

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

Plan Name: Yoder Die Casting Corporation Pension Plan

EIN: 31-0565735

PN: 001

10. Changes Since Last Year:

The mortality table was updated to 2009 in accordance with PPA. The interest rate assumption was changed from non-transitional segment rates in effect for the valuation date month to the full yield curve in effect for the November preceding the valuation date. Lastly, the asset valuation method was changed from market value of assets to asset smoothing as allowed under PPA.