

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☒ an amended return/report;</div><div>☐ the final return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 04/01/1999
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KEIHIN NORTH AMERICA, INC. ATTN KIMBERLY SINGLETON 400 WEST NEW ROAD GREENFIELD, IN 46140-3001	2b Employer Identification Number (EIN) 35-1737524 2c Sponsor's telephone number 317-467-6211 2d Business code (see instructions) 336300

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.	01/14/2011	STEVEN J. KRITZMIRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/14/2011	STEVEN J. KRITZMIRE
	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") KEIHIN NORTH AMERICA, INC. ATTN KIMBERLY SINGLETON 400 WEST NEW ROAD GREENFIELD, IN 46140-3001	3b Administrator's EIN 35-1737524 3c Administrator's telephone number 317-467-6211
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
5 Total number of participants at the beginning of the plan year	5 1334
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 617
b Retired or separated participants receiving benefits.....	6b 3
c Other retired or separated participants entitled to future benefits.....	6c 694
d Subtotal. Add lines 6a , 6b , and 6c	6d 1314
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e
f Total. Add lines 6d and 6e	6f 1314
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 16
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1C 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) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010		
<div>A Name of plan</div> <div>KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>002</div>	
<div>C Plan sponsor's name as shown on line 2a of Form 5500.</div> <div>KEIHIN NORTH AMERICA, INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>35-1737524</div>	

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

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	IC71837 00		04/01/2009	03/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 887409**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 889343**c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 36992(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**

▶

(6) Total additions **7c(6)** 36992**d** Total of balance and additions (add **b** and **c(6)**). **7d** 926335**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 38926(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**

▶

(5) Total deductions **7e(5)** 38926**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 887409

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010	
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 KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KEIHIN NORTH AMERICA, INC.	D Employer Identification Number (EIN) 35-1737524
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 04 Day 01 Year 2009	
2	Assets:	
a	Market value	2a 9917144
b	Actuarial value	2b 10908858
3	Funding target/participant count breakdown	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a 3 106562
b	For terminated vested participants	3b 564 3599898
c	For active participants:	
(1)	Non-vested benefits	3c(1) 282047
(2)	Vested benefits	3c(2) 6762700
(3)	Total active	3c(3) 767 7044747
d	Total	3d 1334 10751207
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐	
a	Funding target disregarding prescribed at-risk assumptions	4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5	Effective interest rate	5 8.01 %
6	Target normal cost	6 734278

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	12/20/2010
Signature of actuary	Date
MARK E. SILVERS	08-04235
Type or print name of actuary	Most recent enrollment number
MERCER	312-917-9900
Firm name	Telephone number (including area code)
155 NORTH WACKER DRIVE, SUITE 1500 CHICAGO, IL 60606	
Address of the firm	

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)	38661	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	38661	0
10	Interest on item 9 using prior year's actual return of <u>-28.41</u> %	-10984	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1237
b	Interest on (a) using prior year's effective rate of <u>6.25</u> %		77
c	Total available at beginning of current plan year to add to prefunding balance		1314
d	Portion of (c) to be added to prefunding balance.....		
12	Reduction in balances due to elections or deemed elections.....		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	27677	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	101.20 %
15	Adjusted funding target attainment percentage.....	15	101.46 %
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	101.70 %
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
12/15/2010	689245				
Totals ►			18(b)	689245	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 604304
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

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

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	604304
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	604304
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	604304
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	604304
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
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	0

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 04/01/2009 and ending 03/31/2010		
A Name of plan KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 KEIHIN NORTH AMERICA, INC.		D Employer Identification Number (EIN) 35-1737524

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)

DIVERSIFIED INVESTMENT ADVISORS

13-3689044

(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?
12 15 28 50 59 62 63 64	RECORD KEEPER	31603	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	KELLY A. BLUE	b EIN:	13-2834414
c Position:	SENIOR ASSOCIATE		
d Address:	MERCER 111 MONUMENT CIRCLE, SUITE 4300 INDIANAPOLIS, IN 46204-5143	e Telephone:	317-261-9435
Explanation: THERE WAS A CHANGE IN INTERNAL STAFFING WITHIN MERCER. HENCE, THE ENROLLED ACTUARY HAS CHANGED FROM KELLY BLUE TO MARK SILVERS (EA #08-04235).			

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 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)**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 04/01/2009 and ending 03/31/2010	
A Name of plan KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 KEIHIN NORTH AMERICA, INC.	D Employer Identification Number (EIN) 35-1737524

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	956000	689245
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	8111294	12043633
(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)	889343	887409
(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	9956637	13620287

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	9956637	13620287
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	689245	
(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)		689245

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	36992	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		36992
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3382729
(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		4108966

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	413713	
(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)		413713
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)	31603	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		31603
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		445316

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3663650
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: BKD, LLP

(2) EIN: 44-0160260

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		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan <u>KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEIHIN NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>35-1737524</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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>13-3689044</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>10</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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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: 50.5% Investment-Grade Debt: 21.5% High-Yield Debt: 8.1% Real Estate: _____% Other: 19.9%

- 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): _____

Keihin North America, Inc. Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)

EIN 35-1737524 PN 002

Accountants' Report and Financial Statements
March 31, 2010 and 2009

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
March 31, 2010 and 2009

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Independent Accountants' Report

Plan Administrator
Keihin North America, Inc. Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc. Pension Equity Plan)
Indianapolis, Indiana

We were engaged to audit the accompanying statements of net assets available for benefits of Keihin North America, Inc. Pension Equity Plan (formerly Keihin Indiana Precision Technology, Inc. Pension Equity Plan) as of March 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended and the accompanying supplemental schedules. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, Massachusetts Fidelity Trust Company and Transamerica Financial Life Insurance Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certifications from the trustees as of and for the years ended March 31, 2010 and 2009, that the information provided to the Plan Administrator by the trustees is complete and accurate.

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

BKD, LLP

Indianapolis, Indiana
December 17, 2010

Federal Employer Identification Number: 44-016020

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Statements of Net Assets Available for Benefits
March 31, 2010 and 2009

Assets

	<u>2010</u>	<u>2009</u>
Investments , at fair value		
Collective trust funds	\$ 12,043,633	\$ 8,111,294
Investment contract with insurance company	887,409	885,163
	<u>12,931,042</u>	<u>8,996,457</u>
Employer's Contribution Receivable	<u>689,245</u>	<u>956,000</u>
Net Assets Available for Benefits, at Fair Value	13,620,287	9,952,457
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>-</u>	<u>4,180</u>
Net Assets Available for Benefits	<u><u>\$ 13,620,287</u></u>	<u><u>\$ 9,956,637</u></u>

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)

Statements of Changes in Net Assets Available for Benefits
Years Ended March 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	\$ 3,382,729	\$ (3,642,663)
Interest and dividends	36,992	43,021
Net investment income (loss)	<u>3,419,721</u>	<u>(3,599,642)</u>
Employer Contributions	689,245	956,000
Total	<u>4,108,966</u>	<u>(2,643,642)</u>
Deductions		
Benefits paid to participants	413,713	192,727
Administrative expenses	31,603	12,391
Total	<u>445,316</u>	<u>205,118</u>
Net Increase (Decrease)	3,663,650	(2,848,760)
Net Assets Available for Benefits, Beginning of Year	<u>9,956,637</u>	<u>12,805,397</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 13,620,287</u></u>	<u><u>\$ 9,956,637</u></u>

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Note 1: Description of the Plan

The following description of the Keihin North America, Inc. Pension Equity Plan (formerly Keihin Indiana Precision Technology, Inc. Pension Equity Plan) (Plan) provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator.

General

The Plan is a noncontributory defined-benefit plan that covers substantially all employees who have one year of service or more and have attained age 21, and provides for retirement, death and disability benefits. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA). State Street Bank and Trust Company, Massachusetts Fidelity Trust Company and Transamerica Financial Life Insurance Company, Inc. are the trustees of the Plan.

The Plan Document was restated effective April 1, 2009 to incorporate previous amendments to the Plan Document. Effective December 5, 2009, benefit accruals under the Plan were frozen and will not increase after this date. Participants may continue to earn years of service for vesting purposes. Effective December 5, 2009, participants are fully vested upon completion of three years of service (formerly five years).

Contributions

The Company has agreed to voluntarily contribute such amounts that are necessary to provide assets sufficient to meet the benefits to be paid to Plan members, as defined by the provisions of ERISA. The Plan has met the minimum funding requirements established by the federal government.

Pension Benefits

Benefits under the Plan are based on employees' three highest, consecutive compensation years during their last five years of credited service. Normal retirement age for Plan benefits is 65. Accrued benefits are payable as an annuity over the participant's lifetime, a qualified joint and survivor annuity or a lump sum payment.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Death Benefits

The spouse of a participant will receive a 100% survivor annuity, as defined in the Plan, upon the death of the participant. The surviving spouse annuity is equal to 100% of the participant's monthly benefit. This benefit is immediately payable to the spouse if the participant was already receiving benefits. If the participant was not already receiving benefits, payments to the spouse may commence as of the earliest date the participant would have received benefits.

Vesting

Prior to December 5, 2009, eligible employees were fully vested upon completion of five years of vesting service. After December 5, 2009, eligible employees are fully vested upon completion of three years of vesting service.

Plan Termination

In the event the Plan terminates, 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 that 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.
- (B) Other vested benefits insured by the PBGC up to the applicable limitations discussed below.
- (C) Vested benefits not insured by the PBGC.
- (D) All nonvested benefits.

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, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Note 2: Summary of Significant Accounting Policies

Method of Accounting

The accompanying financial statements are prepared on the accrual method of accounting.

Use of Estimates

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

Valuation of Investments and Income Recognition

Investments in collective trust funds are stated at fair value. The fair value is determined by utilizing quoted market prices of the underlying assets on the last day of the Plan year.

The guaranteed investment contract is valued at fair value as estimated by Transamerica Financial Life Insurance Company (TFLIC). TFLIC values the investment contract using a pricing matrix that designates a hierarchy of sources based on security type. At March 31, 2010, TFLIC represented there was not a significant difference between the contract value and the fair value of this investment.

As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (the FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a guaranteed investment contract. As required by the FSP, the statements of net assets available for benefits presents the fair value of the guaranteed investment contract as well as the adjustment of the investment from fair value to contract value relating to the investment contracts. The statements of changes in net assets available for benefits is prepared on a contract value basis.

Purchases and sale 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.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Employer or the Plan, at the Employer's discretion.

Accumulated Plan Benefits

Accumulated plan benefits (see Note 6) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- (A) Retired or terminated employees or their beneficiaries
- (B) Present employees or their beneficiaries

Benefits under the Plan are based on employees' compensation as described in Note 1. The accumulated plan benefits for active employees are based on their average compensation during the three years proceeding 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. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

Benefit payments to participants are reported upon distribution.

Plan Tax Status

The Plan obtained its latest determination letter on September 9, 2003, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended and restated since receiving the determination letter. A new determination letter has been requested for the restated Plan, but has not yet been received. However, the Plan Administrator believes the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations for years before 2006.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Note 3: Investments

The Plan's investments are held by a trust fund. The Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in fair value as follows:

		2010	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Collective trust funds		\$ 3,382,729	\$ 12,043,633
Stable Fund		-	887,409
		<u>\$ 3,382,729</u>	<u>\$ 12,931,042</u>
		2009	
		Net Depreciation in Fair Value During Year	Fair Value at End of Year
Collective trust funds		\$ (3,642,663)	\$ 8,111,294
Stable Fund		-	885,163
		<u>\$ (3,642,663)</u>	<u>\$ 8,996,457</u>

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

The fair value of individual investments that represented 5% or more of the Plan's assets were as follows:

	2010	2009
Collective Trust Funds		
Massachusetts Fidelity Trust Company		
Core Bond Fund 5	\$ 2,398,523	\$ 1,937,359
High Yield Bond Fund 26	1,006,607	727,572
Equity Growth Fund 1	2,267,270	1,494,786
Value & Income Fund 6	1,896,365	1,019,635
Special Equity Fund 10B	1,212,222	759,457
Stock Index Fund 10	1,327,852	887,404
International Equity Fund 12	1,931,725	898,918
Guaranteed Investment Contracts		
Transamerica Financial Life Insurance Company - Stable Fund	887,409	885,163

Interest and dividends realized on the Plan's investments for the years ended 2010 and 2009 were \$36,992 and \$43,021, respectively.

Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

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

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Level 2 securities include the collective trust funds and guaranteed investment contract. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. There are no Level 1 or Level 3 investments in the Plan. See Note 2 for definition of inputs utilized to determine fair value of Level 2 investments.

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within fair value hierarchy in which the fair value measurements fall at March 31, 2010 and 2009:

		2010		
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Core Bond	\$ 2,398,523	\$ -	\$ 2,398,523	\$ -
High Yield Bond	1,006,607	-	1,006,607	-
American Stock	6,703,709	-	6,703,709	-
International Stock	1,931,725	-	1,931,725	-
Money Market	3,069	-	3,069	-
Stable Fund	887,409	-	887,409	-
	<u>\$ 12,931,042</u>	<u>\$ -</u>	<u>\$ 12,931,042</u>	<u>\$ -</u>

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)

Notes to Financial Statements
March 31, 2010 and 2009

		2009		
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Collective trust funds	\$ 8,111,294	\$ -	\$ 8,111,294	\$ -
Stable Fund	885,163	-	885,163	-
	<u>\$ 8,996,457</u>	<u>\$ -</u>	<u>\$ 8,996,457</u>	<u>\$ -</u>

Note 5: Contract With Insurance Company

The Plan entered into an investment contract with Transamerica Financial Life Insurance Company (TFLIC) and TFLIC maintains the contributions in a pooled account. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by TFLIC. The contract is subject to a market value adjustment upon termination. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract is carried at fair value. The average yields were approximately 4.16% and 4.46% for 2010 and 2009. The crediting interest rates were 4.30% and 4.60% for 2010 and 2009. The crediting interest rate is based on an agreed-upon formula with the issuer.

Note 6: Accumulated Plan Benefits

An actuary from Mercer Human Resource Consulting determines the actuarial present value of accumulated plan benefits, which is the 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.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

The accumulated plan benefit information as of the beginning of each Plan year was as follows:

	2010	2009
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 103,843	\$ 118,574
Other participants	11,075,864	11,299,043
Nonvested benefits	<u>517,470</u>	<u>601,285</u>
 Total actuarial present value of accumulated plan benefits	 <u><u>\$ 11,697,177</u></u>	 <u><u>\$ 12,018,902</u></u>

Changes in the actuarial present value of accumulated plan benefits were as follows:

	2010	2009
Actuarial present value of accumulated plan benefits, beginning balance	<u>\$ 12,018,902</u>	<u>\$ 8,684,957</u>
Increase (decrease) during the year attributable to		
Change in actuarial assumptions (interest rate)	(1,943,428)	1,825,803
Change in plan provisions	-	16,082
Benefits accumulated and losses	991,775	842,416
Increase for interest due to the decrease in the discount period	822,655	693,060
Benefits paid	<u>(192,727)</u>	<u>(43,416)</u>
Net increase	<u>(321,725)</u>	<u>3,333,945</u>
 Actuarial present value of accumulated plan benefits, ending balance	 <u><u>\$ 11,697,177</u></u>	 <u><u>\$ 12,018,902</u></u>

Significant assumptions underlying the actuarial computations are:

- Assumed rate of return on investments: 8.10% and 6.90% for 2010 and 2009, respectively
- Mortality basis: RP - 2000 Blue Collar Combined Active/Retiree Healthy Mortality Table
- Retirement: At normal retirement age 65
- Asset valuation: Market

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

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
Notes to Financial Statements
March 31, 2010 and 2009

Note 7: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan invests in collective trust funds of the Plan trustee, and fees for trust and management services paid by the Plan to the trustee were \$31,603 and \$12,391 for 2010 and 2009, respectively.

The Company provides certain administrative services at no cost to the Plan.

Note 8: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption 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.

The current economic condition continues to present retirement plans with difficult circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

Note 9: Subsequent Events

Subsequent events have been evaluated through December 17, 2010, which is the date the financial statements were available to be issued.

Supplemental Schedules

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
EIN 35-1737524 PN 002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
March 31, 2010

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Collective Trust Funds			
*Massachusetts Fidelity Trust Company			
Core Bond Fund 5	96,167 shares	\$ 2,025,185	\$ 2,398,523
High Yield Bond Fund 26	36,802 shares	684,881	1,006,607
Money Market Fund	169 shares	3,069	3,069
Equity Growth Fund 1	86,483 shares	2,012,630	2,267,270
Value & Income Fund 6	65,412 shares	1,903,577	1,896,365
Special Equity Fund 10B	33,701 shares	1,112,065	1,212,222
Stock Index Fund 10	39,712 shares	1,135,694	1,327,852
International Equity Fund 12	77,836 shares	1,700,969	1,931,725
		10,578,070	12,043,633
Transamerica Financial Life Insurance Company			
Guaranteed Investment Contract			
Stable Fund	4.30% interest	887,409	887,409
		\$ 11,465,479	\$ 12,931,042

* Party-in-interest

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
EIN 35-1737524 PN 002
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended March 31, 2010

Identity	Description	Purchase Price	Selling Price	Cost of Assets	Current Value of Asset on		Net Gain
					Transaction Date		
Collective Trust Funds							
Massachusetts Fidelity Trust Company	Money Market Fund						
	Purchases	\$ 956,000		\$ 956,000	\$ 956,000		
	Sales		\$ 1,338,048	1,332,156	1,338,048	\$ 5,892	
	Core Bond						
	Purchases	700,000		700,000	700,000		
	Sales		505,435	432,506	505,435		72,929
	International Equity						
	Purchases	500,000		500,000	500,000		
	Sales		1,835	1,710	1,835		125

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 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2009</div> 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 <u>04/01/2009</u> and ending <u>03/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ an amended return/report; ☐ the final return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here	 ☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information -enter all requested information											
1a Name of plan KEIHIN NORTH AMERICA, INC. PENSION EQUITY PLAN (FORMERLY KEIHIN INDIANA PRECISION TECHNOLOGY, INC. PENSION EQUITY PLAN)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1b Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 04/01/1999</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 35-1737524</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 317-467-6211</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 336300</td> </tr> </table>	1b Three-digit plan number (PN) ►	002	1c Effective date of plan 04/01/1999		2b Employer Identification Number (EIN) 35-1737524		2c Sponsor's telephone number 317-467-6211		2d Business code (see instructions) 336300	
1b Three-digit plan number (PN) ►	002										
1c Effective date of plan 04/01/1999											
2b Employer Identification Number (EIN) 35-1737524											
2c Sponsor's telephone number 317-467-6211											
2d Business code (see instructions) 336300											
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KEIHIN NORTH AMERICA, INC. ATTN: KIMBERLY SINGLETON 400 WEST NEW ROAD GREENFIELD IN 46140-3001											

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		<u>1/11/2011</u> Date	<u>Kimberly Singleton</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

SAME

3b Administrator's EIN**3c** Administrator's telephone number**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 KEIHIN INDIANA PRECISION TECHNOLOGY INC.**4b** EIN

35-1737524

4c PN

002

5 Total number of participants at the beginning of the plan year**5**

1334

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**

617

b Retired or separated participants receiving benefits**6b**

3

c Other retired or separated participants entitled to future benefits**6c**

694

d Subtotal. Add lines **6a**, **6b**, and **6c****6d**

1314

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**6e**

0

f Total. Add lines **6d** and **6e****6f**

1314

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**6g**

0

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested**6h**

16

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

1A 1C 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)

- (1) ☒ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☒ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

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

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 04/01/2009 and ending 03/31/2010

▶ **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 Keihin North America, Inc. Pension Equity Plan	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Keihin North America, Inc.	D Employer Identification Number (EIN) 35-1737524	
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>4</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a	9,917,144	
b Actuarial value.....	2b	10,908,858	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	3	106,562
b For terminated vested participants.....	3b	564	3,599,898
c For active participants:			
(1) Non-vested benefits.....	3c(1)		282,047
(2) Vested benefits.....	3c(2)		6,762,700
(3) Total active.....	3c(3)	767	7,044,747
d Total.....	3d	1,334	10,751,207
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate.....	5	8.01 %	
6 Target normal cost.....	6	734,278	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>12/20/10</u> Date
	Mark E. Silvers Type or print name of actuary	08-04235 Most recent enrollment number
	Mercer Firm name	(312) 917-9900 Telephone number (including area code)
	155 North Wacker Drive, Suite 1500 Address of the firm	
	Chicago IL 60606	

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)	38,661	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	38,661	0
10	Interest on item 9 using prior year's actual return of (28.41)%	(10,984)	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1,237
b	Interest on (a) using prior year's effective rate of 6.25%		77
c	Total available at beginning of current plan year to add to prefunding balance		1,314
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)	27,677	0

Part III Funding percentages	
14 Funding target attainment percentage	14 101.20 %
15 Adjusted funding target attainment percentage	15 101.46 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16 101.70 %
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
12/15/2010	689,245				
Totals ▶			18(b)	689,245	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 604,304

20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 0
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	604,304
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	604,304
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	604,304
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	604,304
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

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

Actuarial assumptions

Discount rate elections	<u>Funding</u>											
	Full yield curve with four month look back (i.e. the December published rates based upon November 2008 average rates)											
Mortality elections												
▪ Healthy and disabled participants	2009 PPA separate static annuitant and nonannuitant mortality tables											
Other economic assumptions												
▪ Salary increases	3.50% per year											
▪ Expected investment return	<table><tr><td></td><td>Assumption</td><td>3rd segment rate limitation</td></tr><tr><td></td><td>2007</td><td>8.00%</td><td>6.19%</td></tr><tr><td></td><td>2008</td><td>8.00%</td><td>6.43%</td></tr></table>		Assumption	3rd segment rate limitation		2007	8.00%	6.19%		2008	8.00%	6.43%
	Assumption	3rd segment rate limitation										
	2007	8.00%	6.19%									
	2008	8.00%	6.43%									
▪ Expenses	\$17,000 added to current year normal cost. Expenses are assumed to be the average of the administrative expenses from the 3 prior years rounded to the nearest \$1,000.											
▪ Other	Not applicable											
Demographic assumptions												
Withdrawal	See table of sample rates.											
Disability incidence	Not applicable											
Retirement age	100% at age 65. The plan does not allow early retirement.											
Benefit commencement age												
▪ Future vested deferred	Age 65											
▪ Current vested deferred	Age 65											

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued

Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>	
▪ Percentage married	80%	80%	
▪ Spouse age difference	3 years younger	3 years older	
Form of payment	<u>Lump sum</u>	<u>Single life</u>	<u>50% J&S</u>
▪ Active retirements	75%	25%	0%
▪ Future vested deferred	100%	0%	0%
▪ Future deaths	100%	0%	0%
▪ Current vested deferred	100%	0%	0%

Table of Sample Rates

Attained Age	<u>Percentage Withdrawal</u>
20	5.44%
25	5.29
30	5.07
35	4.70
40	3.50
45	1.77
50	0.40
55	1.00
60	10.00

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued**Actuarial methods***Asset methods*

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

The asset valuation method is an annual average of the adjusted market value over the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

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

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** Participants who become disabled before retirement have been valued assuming that they will remain disabled until normal retirement.
- **Transferred participants:** The liabilities for employees who have transferred into another plan of the plan sponsor have been included with the liabilities for terminated vested participants.
- **Estimated benefits:** We estimated benefits for 190 terminated vested participants since exact termination calculations were not provided to us.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued*Benefits included or excluded*

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

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued with their accrued benefit.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy accruals.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Plan sponsor elections

- **Mortality**
 - Static annuitant and non-annuitant tables
- **Funding interest rate**
 - Full yield curve
 - Four look-back months
- **Valuation of lump sums based on IRC Section 417(e) assumptions**
 - Adjustment to reflect five-year phase-in of PPA rates was not used
 - Did not use generational mortality table option

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued*Minimum funding method*

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

A detailed description of the calculation follows:

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

Maximum deductible contribution method

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

A detailed description of the calculation follows:

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

Schedule SB, Line 25 – Change in Method

Beginning with the 2009 valuation, expected administrative expenses are added to the normal cost and the funding interest rate assumption changed from segment rates with three-month lookback without phase-in to the full yield curve with four-month lookback.

The asset method was changed from the fair market value to an annual average of the adjusted market value over the last 2 years preceding the valuation date.

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained age	Years of credited service									
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up
< 25		9								
25 - 29		31	10							
30 - 34		21	20	41	1					
35 - 39		12	24	58	30					
40 - 44		19	15	38	53	11				
45 - 49		20	22	45	43	13				
50 - 54		15	22	41	30	11				
55 - 59		10	13	24	23	9				
60 - 64		2	5	14	5	3				
65 - 69					2	1				
70+					1					

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, Part V - Summary of Plan Provisions

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

Effective date and plan year	Original plan: April 1, 1999 Restated plan: April 1, 2000, adopted March 2000 Plan year: April 1 through March 31
Most recent amendment	Adopted February 24, 2005
Status of the plan	The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements.
Significant events that occurred during the year	Effective December 5, 2009, the plan was frozen. There will be no new entrants into the plan, and no participant pay or credited service past this date shall be used in determining a participant's accrued benefit.
Definitions	
▪ Covered employees	All employees in the Greenfield, Indiana plant.
▪ Participation	Age 21 and one year of service.
▪ Employee contributions	Participants are not permitted to make contributions to the Plan.
▪ Vesting and Credited service	A year of service is defined as a calendar year in which an employee works 1,000 or more hours, including overtime.
▪ Pensionable earnings	Employee's base hourly rated determined as of the December 31 of each calendar year multiplied by hours worked, including regular and overtime hours, but not to exceed two thousand eighty (2,080) in any calendar year.
▪ Final average earnings	Highest average annual pay for any 3 consecutive calendar years during the 5 calendar years immediately before participant's retirement or termination from service
▪ Accrued benefit	Defined as the projected benefit at normal retirement age, using current final average salary, prorated by current service divided by projected service at normal retirement age. The lump sum benefit is converted to an annuity based upon 5% interest and the 1983 Group Annuity Mortality Table (50% male, 50% female).

Schedule SB, Part V - Summary of Plan Provisions - Continued

Normal retirement																			
▪ Eligibility	Age 65 and one year of service.																		
▪ Benefit	The plan is a pension equity pan (PEP), where the lump sum benefit is defined as a percentage of the final average earnings. The percentage is determined by a participant's accumulated age and service points, which are accumulated year-by-year according to this table:																		
	<table> <tr> <th><u>Age Plus Service</u></th><th><u>Points earned that Year</u></th></tr> <tr> <td><30</td><td>2</td></tr> <tr> <td>30 – 39</td><td>3</td></tr> <tr> <td>40 – 49</td><td>4</td></tr> <tr> <td>50 – 59</td><td>5.5</td></tr> <tr> <td>60 – 69</td><td>7</td></tr> <tr> <td>70 – 79</td><td>9</td></tr> <tr> <td>80 – 89</td><td>11</td></tr> <tr> <td>90+</td><td>13</td></tr> </table>	<u>Age Plus Service</u>	<u>Points earned that Year</u>	<30	2	30 – 39	3	40 – 49	4	50 – 59	5.5	60 – 69	7	70 – 79	9	80 – 89	11	90+	13
<u>Age Plus Service</u>	<u>Points earned that Year</u>																		
<30	2																		
30 – 39	3																		
40 – 49	4																		
50 – 59	5.5																		
60 – 69	7																		
70 – 79	9																		
80 – 89	11																		
90+	13																		
	One point entitles a participant to 1% of his final average base pay, payable as a lump sum at age 65. Points are accumulated from original date of hire, not participation. Points are accumulated for years in which the employee works at least 1,000 hours.																		
Early retirement																			
▪ Eligibility	None.																		
▪ Benefit	None.																		
Late retirement																			
▪ Benefit	Employees working past 65 will continue to earn PEP points. Benefit payment will be suspended until actual retirement.																		
Deferred vested																			
▪ Eligibility	100% vested after 3 years of service																		
▪ Benefit	Accrued benefit payable at normal retirement.																		
Disability																			
▪ Eligibility	None.																		
▪ Benefit	None.																		

Schedule SB, Part V - Summary of Plan Provisions - Continued

Pre-retirement death	
	Employees who die while employed will be immediately vested and their beneficiaries will be entitled to an immediate lump sum payment.
Form of benefits	
▪ Automatic form for unmarried participants	Single life annuity
▪ Automatic form for married participants	50% Joint and Survivor annuity
▪ Optional forms	100% Joint and Survivor annuity 75% Joint and Survivor annuity Lump sum
Miscellaneous	
▪ Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2009, the limit is \$245,000.
▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2009, the limit is \$195,000.
▪ Administration	Keihin North America, Inc.
▪ Funding medium	The trust
▪ Benefits not included in valuation	All benefits were valued.
▪ Changes since the prior valuation	Maximum compensation and maximum benefits were updated from 2008 to 2009.

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
EIN 35-1737524 PN 002
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
March 31, 2010

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Collective Trust Funds			
*Massachusetts Fidelity Trust Company			
Core Bond Fund 5	96,167 shares	\$ 2,025,185	\$ 2,398,523
High Yield Bond Fund 26	36,802 shares	684,881	1,006,607
Money Market Fund	169 shares	3,069	3,069
Equity Growth Fund 1	86,483 shares	2,012,630	2,267,270
Value & Income Fund 6	65,412 shares	1,903,577	1,896,365
Special Equity Fund 10B	33,701 shares	1,112,065	1,212,222
Stock Index Fund 10	39,712 shares	1,135,694	1,327,852
International Equity Fund 12	77,836 shares	1,700,969	1,931,725
		10,578,070	12,043,633
Transamerica Financial Life Insurance Company			
Guaranteed Investment Contract			
Stable Fund	4.30% interest	887,409	887,409
		\$ 11,465,479	\$ 12,931,042

* Party-in-interest

Keihin North America, Inc.
Pension Equity Plan
(formerly Keihin Indiana Precision Technology, Inc.
Pension Equity Plan)
EIN 35-1737524 PN 002
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended March 31, 2010

Identity	Description	Purchase Price	Selling Price	Cost of Assets	Current Value of Asset on		Net Gain
					Transaction Date		
Collective Trust Funds Massachusetts Fidelity Trust Company	Money Market Fund	\$ 956,000	\$ 1,338,048	\$ 956,000	\$ 1,338,048	\$	5,892
	Purchases						
	Sales						
	Core Bond	700,000	505,435	700,000	700,000		72,929
	Purchases						
	Sales						
	International Equity	500,000	1,835	500,000	500,000		125
	Purchases						
	Sales						