

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report
	☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program
	☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan RESEARCH TOOL AND DIE WORKS DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 04/01/2006
2a Plan sponsor's name and address (employer, if for single-employer plan) RESEARCH TOOL AND DIE WORKS 17124 SOUTH KEEGAN AVE. CARSON, CA 90746	2b Employer Identification Number (EIN) 95-2241368
	2c Plan sponsor's telephone number 310-639-5722
	2d Business code (see instructions) 332210
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") RESEARCH TOOL AND DIE WORKS 17124 SOUTH KEEGAN AVE. CARSON, CA 90746	3b Administrator's EIN 95-2241368
	3c Administrator's telephone number 310-639-5722
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 60
b Total number of participants at the end of the plan year	5b 63
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1080044	1644920
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1080044	1644920
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	480000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	202759	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		682759
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	117883	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		117883
i Net income (loss) (subtract line 8h from line 8c)	8i		564876
j Transfers to (from) the plan (see instructions)	8j		

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

1A 1G 3D

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

4B

Part V Compliance Questions

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	X		4496
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/18/2011	KAREN PERRAULT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

<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 RESEARCH TOOL AND DIE WORKS DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF RESEARCH TOOL AND DIE WORKS	D Employer Identification Number (EIN) 95-2241368

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	1074663
b Actuarial value	2b	1074663
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0	0
b For terminated vested participants	3b 4	7101
c For active participants:		
(1) Non-vested benefits	3c(1)	949681
(2) Vested benefits	3c(2)	626317
(3) Total active	3c(3) 56	1575998
d Total	3d 60	1583099
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	6.62 %
6 Target normal cost	6	241334

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

<div>SIGN HERE</div>	<div>01/11/2011</div>
<div>CHARLES W. DAY</div>	<div>Date</div>
<div>Signature of actuary</div>	<div>08-01853</div>
<div>Type or print name of actuary</div>	<div>Most recent enrollment number</div>
<div>ACTUARIAL DATA INC.</div>	<div>412-429-8700</div>
<div>Firm name</div>	<div>Telephone number (including area code)</div>
<div>102 BROADWAY, SUITE 200 CARNEGIE, PA 15106-2486</div>	
<div>Address of the firm</div>	

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

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	411277	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).....	411277	0
10	Interest on item 9 using prior year's actual return of <u>-4.20</u> %	-17274	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		65384
b	Interest on (a) using prior year's effective rate of <u>6.11</u> %		3995
c	Total available at beginning of current plan year to add to prefunding balance		69379
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	269200	
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	124803	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	60.00 %
15	Adjusted funding target attainment percentage.....	15	60.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	92.10 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	67.88 %

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
03/09/2010	80000				
04/29/2010	200000				
10/05/2010	200000				
Totals ►			18(b)	480000	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 441079
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: 5.68 %	2nd segment: 6.54 %	3rd segment: 6.66 %	☐ 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	
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	241334
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	538254	90838
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	332172
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35).....	36	332172
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	441079
38 Interest-adjusted excess contributions for current year (see instructions).....	38	108907
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

Target Assumptions:

Male Nonannuitant: 2009 Nonannuitant Male
 Female Nonannuitant: 2009 Nonannuitant Female
 Male Annuitant: 2009 Annuitant Male
 Female Annuitant: 2009 Annuitant Female

Applicable months from valuation month: 0
 Probability of lump sum: 0.00%
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.33	6.62	6.80
High Quality Bond rates:	6.39	6.39	6.39
Final rates:	5.68	6.54	6.66
Override:	0.00	0.00	0.00

Salary Scale

Male: 0.00%
 Female: 0.00%

Withdrawal

Male: None
 Female: None

Withdrawal-Select

Male: None
 Female: None

Early Retirement Rates

Male: None
 Female: None

Subsidized Early Retirement Rates

Male: None
 Female: None

Options:

Use optional combined mortality table for small plans: Yes
 Use discount rate transition: Yes
 Lump sums use proposed regulations: Yes

Actuarial Equivalent Floor

Stability period: plan year
 Lookback months: 3
 Nonannuitant: None
 Annuitant: 2009 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	3.96	4.60	4.40
Override:	0.00	0.00	0.00

Late Retirement Rates

Male: None
 Female: None

Marriage Probability

Male: 100.00%
 Female: 100.00%
 Expense loading: 0.00%

Disability Rates

Male: None
 Female: None

	<u>Mortality</u>	<u>Setback</u>
Male:	None	0
Female:	None	0

Name of Plan: Research Tool & Die Works Defined I
 Plan Sponsor's EIN: 95-2241368
 Plan Number: 002
 Plan Sponsor's Name: Research Tool & Die Works

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	2	0	0	0	2	0	1	0	1	0	0	0	0	0	0	0	0	0
40 to 44	0	0	1	0	0	0	3	0	2	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	1	0	0	0	2	0	1	0	1	0	1	0	0	0	1	0	0	0
50 to 54	0	0	0	0	0	0	2	0	2	0	1	0	1	0	0	0	0	0	0	0
55 to 59	0	0	1	0	3	0	1	0	4	0	2	0	0	0	0	0	1	0	0	0
60 to 64	0	0	1	0	2	0	0	0	2	0	1	0	0	0	0	0	1	0	0	0
65 to 69	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Research Tool & Die Works Defined Benefit Pension Plan
Plan sponsor's name: Research Tool & Die Works

Plan number: 002
EIN: 95-2241368

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements

Age (yrs) : 21
 Age (months) : 0
 Wait (months) : 12
 Two year eligibility : No

Service/Participation Requirements

Definition of years: Hours worked
 Continuing hours: 1,000
 Excluded classes: Union Members
 Non-resident alien

Earnings

Total compensation excluding : Other
 Prior to participation
 415 prior to participation

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	5				
Defined:	1st of month following				

Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

Rates - Male:	None	None	None
Rates - Female:	None	None	None

Use Social Security Retirement Age:	No	REACT Benefits Percentage:	100.00%
Vesting Schedule:	2/20	Pre-retirement death benefit	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	Greater of PVAB or Face

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Joint and contingent	100.00%	0
QJSA:	Joint and contingent	100.00%	0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: Research Tool & Die Works Defined Benefit Pension Plan
Plan Sponsor's EIN: 95-2241368
Plan Number: 002

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula:	Benefit formula		
Type of Formula:	Unit benefit non-integrated		
Effective Date:	04/01/2006		
Unit type:	Percent		
Unit based on:	Accrual		
Maximum total percent:	0.00%		
Tiers based on:	None		
First tier:	1.25%	for 1st	None
Second tier:	None	for next	None
Third tier:	None	for remaining yrs	
Maximum credit:			
Past years:	99		
Future years:	99		
Total years:	25		

Averaging

Projection method:	Current Compensation	Apply exclusion to accrued benefit:	No
Based on:	Final Average	Annualize short compensation years:	No
Highest:	3	Annualize short plan years:	No
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Service

Accrual

Frozen:	No					
Definition of years:	Hours worked			Fractions based on:	N/A	
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision: N/A
	1000	1000	1000	1000	1000	Limit current credit to: N/A
Years based on:	Service			Cap/floor years:	0	
Maximum past accrual years:	5.0000			Cap or floor:	Cap	
Method:	Unit accrual			Accrual % per year:	0.00%	
				Apply 415 before accrual:	No	

Name of Plan:	Research Tool & Die Works Defined Benefit Pension Plan
Plan Sponsor's EIN:	95-2241368
Plan Number:	002

Research Tool & Die Works
Research Tool & Die Works Defined Benefit Pension Plan
Valuation as of 4/1/2009 for the Plan Year Ending 3/31/2010

Amortization Bases for the Pension Protection Act Report

Pension Protection Act

Type of Base	Effective Date	Interest Rate	Initial Amount	Initial Amort	Current Balance	Remaining Amort	Payment
Shortfall	4/1/2009	5.33% / 6.62%	538,254	7.00	538,254	7.00	90,838
Shortfall	4/1/2008	5.33% / 6.62%	0	7.00	0	6.00	0
Totals					538,254		90,838

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

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.

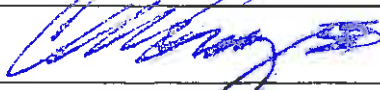
A Name of plan		B Three-digit plan number (PN)	002
RT&D Defined Benefit Pension Plan			
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer Identification Number (EIN)	
Research Tool & Die Works		95-2241368	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan 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 1,074,663
b Actuarial value	2b 1,074,663
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0 0
b For terminated vested participants	3b 4 7,101
c For active participants:	
(1) Non-vested benefits	3c(1) 949,681
(2) Vested benefits	3c(2) 626,317
(3) Total active	3c(3) 56 1,575,998
d Total	3d 60 1,583,099
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 6.62 %
6 Target normal cost	6 241,334

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		01/11/2011
	Signature of actuary	Date
Charles W. Day	Type or print name of actuary	08-01853
Actuarial Data Inc.	Firm name	Most recent enrollment number
102 Broadway, Suite 200		(412) 429-8700
Carnegie	PA 15106-2486	Telephone number (including area code)
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	411,277	N/A
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).....	411,277	0
10 Interest on item 9 using prior year's actual return of <u>(4.20)</u> %	(17,274)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		65,384
b Interest on (a) using prior year's effective rate of <u>6.11</u> %		3,995
c Total available at beginning of current plan year to add to prefunding balance		69,379
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	269,200	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	124,803	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	60.00 %
15 Adjusted funding target attainment percentage	15	60.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	92.10 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	67.88 %

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
03/09/2010	80,000				
04/29/2010	200,000				
10/05/2010	200,000				
Totals ▶			18(b)	480,000	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	441,079

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: 5.68 %	2nd segment: 6.54 %	3rd segment: 6.66 %	☐ 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	
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	241,334
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	538,254	90,838
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	332,172
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35).....	36	332,172
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	441,079
38 Interest-adjusted excess contributions for current year (see instructions).....	38	108,907
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

Attachment to 2009 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name	<u>Research Tool and Die Works DBPP</u>	EIN:	<u>95-2241368</u>
Plan Sponsor's Name	<u>Research Tool and Die Works</u>	PN:	<u>002</u>

The weighted average retirement age is equal to the normal retirement age of 65.

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.