

<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 01/01/2009 and ending 03/31/2009	
A This return/report is for:	<div>☐ a multiemployer plan;</div> <div>☒ a single-employer plan;</div> <div>☐ a multiple-employer plan; or</div> <div>☐ a DFE (specify) ____</div>
B This return/report is:	<div>☐ the first return/report;</div> <div>☒ the final return/report;</div> <div>☐ an amended return/report;</div> <div>☒ a short plan year return/report (less than 12 months).</div>
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	<div>☐ Form 5558;</div> <div>☐ automatic extension;</div> <div>☐ the DFVC program;</div> <div>☐ special extension (enter description)</div>

Part II	Basic Plan Information—enter all requested information	
1a Name of plan	1b Three-digit plan number (PN) ▶	003
EMPLOYEES' 401(K) PLAN OF MGE-UPS SYSTEMS INC.	1c Effective date of plan	02/01/1990
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)	2b Employer Identification Number (EIN)	95-2916508
MGE UPS SYSTEMS	2c Sponsor's telephone number	714-557-1636
1660 SCENIC AVE COSTA MESA, CA 92626	2d Business code (see instructions)	335900
1660 SCENIC AVE COSTA MESA, CA 92626		

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.	02/11/2011	MICHAEL RICCI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") MGE UPS SYSTEMS 1660 SCENIC AVE COSTA MESA, CA 92626	3b Administrator's EIN 95-2916508 3c Administrator's telephone number 714-557-1636
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	519
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
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	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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

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

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
(2) ☐ **I** (Financial Information – Small Plan)
(3) ☐ **A** (Insurance Information)
(4) ☒ **C** (Service Provider Information)
(5) ☐ **D** (DFE/Participating Plan Information)
(6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 03/31/2009		
A Name of plan EMPLOYEES' 401(K) PLAN OF MGE-UPS SYSTEMS INC.		B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 MGE UPS SYSTEMS		D Employer Identification Number (EIN) 95-2916508

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

(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 ☐

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
ABF LG CAP VAL INV - STATE STREET B 04-1867445	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
RAINIER SM/MID CAP - US BANCORP FUN 39-0281260	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
ARTISAN MID CAP INV - BOSTON FINANC 04-2526037	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
RS PARTNERS A 388 MARKET STREET SAN FRANCISCO, CA 94111	0.15%	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 03/31/2009		
A Name of plan EMPLOYEES' 401(K) PLAN OF MGE-UPS SYSTEMS INC.	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 MGE UPS SYSTEMS	D Employer Identification Number (EIN) 95-2916508	

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)		
(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)	5504792	0
(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)	726541	0
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	15319987	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	21551320	0

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21551320	0
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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)	148320	
(B) Participants	2a(1)(B)	336388	
(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)		484708

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	17074	
(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)	14440	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		31514

(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)	25432	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		25432

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-1206468
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-664814

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	312076	
(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)		312076
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		-126
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2529	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2529
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		314479

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-979293
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		20572027

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: LINK, MURREL & COMPANY

(2) EIN: 33-0158349

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☒ Yes ☐ No Amount: 0

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
APC CORPORATION CONS 401K PLAN	04-2722013	002

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 03/31/2009

A Name of plan <u>EMPLOYEES' 401(K) PLAN OF MGE-UPS SYSTEMS INC.</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MGE UPS SYSTEMS</u>	D Employer Identification Number (EIN) <u>95-2916508</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</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	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**EMPLOYEES' 401(K) PLAN
OF MGE UPS SYSTEMS, INC.**

FINANCIAL STATEMENTS

March 31, 2009 and December 31, 2008

WITH

INDEPENDENT AUDITORS' REPORT

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

FINANCIAL STATEMENTS

March 31, 2009 and December 31, 2008

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Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of the
Employees' 401(k) Plan of MGE UPS Systems, Inc.
Costa Mesa, California

We were engaged to audit the statement of net assets for benefits of the Employees' 401(k) Plan of MGE UPS Systems, Inc. (the "Plan") as of December 31, 2008 and the statement of changes in net assets available for benefits for the period from January 1, 2009 to January 8, 2009, as listed in the accompanying index. In addition, we were engaged to audit the statement of net assets in liquidation available for benefits as of March 31, 2009 and the related statement of changes in net assets in liquidation available for benefits for the period from January 9, 2009 to March 31, 2009. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2008 and as of March 31, 2009 and for the period from January 1, 2009 to March 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2008 financial statement, the statement of changes in net assets available for benefits for the period from January 1, 2009 to January 8, 2009, the statement of net assets in liquidation available for benefits as of March 31, 2009 and the related statement of changes in net assets in liquidation available for benefits for the period from January 9, 2009 to March 31, 2009 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

To the Administrative Committee of the
Employees' 401(k) Plan of MGE UPS Systems, Inc.

As described in Note 10 to the financial statements, the Plan Investment Committee of American Power Conversion Corporation, the Plan's sponsor, voted on January 8, 2009, to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting used to determine the amounts at which investments in mutual funds, money market fund, participant loans, and the accumulated benefit information were stated, from the ongoing plan basis to the liquidation basis for periods after January 9, 2009.

Leink, Murrell & Co.

Irvine, California
October 12, 2010

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

STATEMENT OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS
AND STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

March 31, 2009 (Liquidation Basis) and December 31, 2008

	2009 <u>Liquidation (Basis)</u>	<u>2008</u>
Assets:		
Investments:		
Mutual funds, at fair value	\$ -	\$ 15,319,987
Money market fund, at fair value	-	5,504,792
Participant loans	<u>-</u>	<u>726,541</u>
Total Investments	<u>-</u>	<u>21,551,320</u>
Total Assets	-	21,551,320
Liabilities:	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u><u>\$ -</u></u>	<u><u>\$ 21,551,320</u></u>

See accompanying notes.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS
AND STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Period from January 1, 2009 to January 8, 2009 and
For the Period from January 9, 2009 to March 31, 2009 (Liquidation Basis)

	For the Period From (Liquidation Basis)		
	January 1, 2009 to January 8, 2009	January 9, 2009 to March 31, 2009	Totals
Additions (Reductions):			
Investment income (loss):			
Net appreciation (depreciation) in fair value of investments	\$ 152,518	\$ (1,358,986)	\$ (1,206,468)
Interest and dividends	<u>5,062</u>	<u>51,884</u>	<u>56,946</u>
Total Investment Income (Loss)	157,580	(1,307,102)	(1,149,522)
Contributions:			
Participants	-	336,388	336,388
Employer match	<u>-</u>	<u>148,320</u>	<u>148,320</u>
Total Contributions	<u>-</u>	<u>484,708</u>	<u>484,708</u>
Total Additions (Reductions)	157,580	(822,394)	(664,814)
Deductions:			
Transfer of plan assets due to merger	-	(20,572,027)	(20,572,027)
Benefits paid to participants	(112,780)	(199,170)	(311,950)
Administrative expenses	<u>(38)</u>	<u>(2,491)</u>	<u>(2,529)</u>
Total Deductions	<u>(112,818)</u>	<u>(20,773,688)</u>	<u>(20,886,506)</u>
Net Increase (Decrease)	44,762	(21,596,082)	(21,551,320)
Net Assets Available for Benefits:			
Beginning of the period	<u>21,551,320</u>	<u>21,596,082</u>	<u>21,551,320</u>
End of the period	<u>\$ 21,596,082</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS

March 31, 2009 and December 31, 2008

1. Description of the Plan

The following description of the Employees' 401(k) Plan of MGE UPS Systems, Inc. (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. Note 9 contains information on key changes to the Plan. Note 10 contains information on the termination of the Plan which was effective January 8, 2009.

Merger

The Plan merged with the American Power Conversion Corporation Consolidated 401(k) Plan on March 31, 2009. The Plan assets were applied to the American Power Conversion Corporation Consolidated 401(k) Plan funds and a blackout period was in place for thirty days.

General

The Plan was a defined contribution plan that covered all employees of MGE UPS Systems, Inc. (the "Company") who completed six months of service (thirty days of service effective March 1, 2008) and were age twenty-one or older (age requirement was removed effective March 1, 2008). The Plan was designed to qualify under Section 401(k) of the Internal Revenue Code (the "IRC"), as amended, and was subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

1. Description of the Plan - (Continued)

Eligibility

Employees hired before December 31, 1996 immediately became eligible to participate in the Plan. Employees hired subsequent to January 1, 1997, were required to complete six consecutive months of service (thirty days of service effective March 1, 2008) and be at least twenty-one years of age to participate (age requirement was removed effective March 1, 2008). Upon satisfying these requirements, an employee became eligible to participate in the Plan on the first day of each month (immediately effective March 1, 2008). The Plan was designed to allow tax-deferred contributions by the participants.

Contributions

Participants were able to make contributions of up to 60% of their pretax eligible annual compensation, as defined by the Plan. Contributions were subject to certain limitations as defined by the IRC. The Company was able to make discretionary matching contributions of a percent, to be determined annually based on a percentage of the employee pretax contribution. In addition to the Company's matching contribution, the Board of Directors were able to make annual discretionary profit-sharing contributions. For the period from January 1, 2009 to March 31, 2009, no discretionary profit sharing contributions were authorized by the Board.

Participant's Accounts

Each participant's account was credited with (a) the participant's contribution, (b) the Company's matching contribution, (c) the discretionary profit sharing contribution, and (d) an allocation of Plan earnings.

Allocations of the Company's annual discretionary profit sharing contributions were based on the proportion of the participant's compensation relative to the compensation of all such participants. Allocations of the Plan earnings were in proportion to the participants' account balances. The benefit to which a participant was entitled was based on the funds in the participant's account.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

1. Description of the Plan - (Continued)

Plan Administrator and Trustee

The Plan was administered by the Company. The trustee of the Plan was Fidelity Management Trust Company. The Plan paid for certain administrative expenses. The Company paid for costs associated with administering the Plan.

Vesting

Participants were fully vested in their contributions plus actual earnings or losses thereon. Participants hired prior to December 31, 1996 were automatically 100% vested in the Company's matching. For employees hired subsequent to December 31, 1996, the participant's interest in the Company's contribution was vested in accordance with the Plan's vesting schedule as follows:

<u>Years of service</u>	<u>Vesting Percentages</u>
Less than 1	0%
1	25%
2	50%
3	75%
4	100%

Company contributions accrued after March 1, 2008 were 100% vested.

Investment Options

Investments were held by Fidelity Management Trust Company, the trustee of the Plan. Company and participant contributions are allocated in accordance with the participants' investment options. Participants were allowed to change their investment options at any time.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

1. Description of the Plan - (Continued)

Participant Loans

The minimum loan was \$1,000. The maximum amount was the lesser of half of the employee's vested account balance or \$50,000 reduced by the highest outstanding loan balance in the account during the employee's prior twelve month period. Up to 50% of the vested account balance were used as collateral for any loan. Participants were allowed to have one loan outstanding at any given time. Loans bore a reasonable rate of interest as determined by the trustee. Principal and interest were paid ratably through payroll deductions and credited to the participant's fund balance.

Hardship Withdrawals

A participant was able to request a hardship withdrawal to be approved by the Plan administrator, for any of the following immediate and heavy financial needs: (1) medical expenses for the participant, spouse, children or dependents; (2) the purchase of a principal residence; (3) to prevent eviction from, or foreclosure on, a principal residence; or (4) to pay for post-secondary education expenses (tuition, related educational fees, room and board) for participant, spouse, children or dependents for the next twelve months; or any other immediate and heavy financial need as determined based on Internal Revenue Service regulations.

In accordance with Internal Revenue Service regulations, a participant had to first exhaust all other reasonable available assets prior to obtaining a hardship withdrawal. This included obtaining a loan from the Plan and any other qualified plan maintained by your employer. The pretax contributions to the Plan, and any other employer-sponsored qualified or non-qualified plan, were to be suspended for six months after receipt of the hardship withdrawal.

The minimum hardship withdrawal was \$500. Hardship withdrawals distributed after December 31, 2001 were not considered "eligible rollover distributions".

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

1. Description of the Plan - (Continued)

Forfeitures

Amounts of nonvested matching contributions reverted to the Company and were to be used to pay administrative expenses and reduce future matching contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America required management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts in the statement of changes in net assets available for benefits during the reporting period. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Plan investments were stated at fair value. Fair value was 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. See Note 5 for discussion of fair value measurements.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

2. Summary of Significant Accounting Policies – (Continued)

Investment Valuation and Income Recognition - continued

The Plan presented in the statement of changes in net assets available for benefits, the net appreciation (depreciation) in the fair value of its investments which consisted of the realized gains or losses and the unrealized appreciation (depreciation) on these investments. Dividend income was recorded on the ex-dividend date.

In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting used to determine the amounts at which investments in mutual funds, money market fund, participant loans and the accumulated benefit information were stated, from the ongoing plan basis to the liquidation basis for periods after January 9, 2009.

Contributions Receivable

Contributions receivable represented amounts that have been contributed prior to year end, but not received by the Plan until subsequent to year end.

Payment of Benefits

Benefits were recorded when paid.

Operating Expenses

Certain administrative expenses were paid by the Plan.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

2. Summary of Significant Accounting Policies – (Continued)

Risks and Uncertainties

The Plan provided for various investment options. These investments were exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it was at least reasonably possible that changes in the values of investments in the near term could materially affect participants' account balances and the amounts reported in the statement of net assets in liquidation available for benefits and the statements of net assets available for benefits.

3. Benefits Owed to Terminated Participants

For financial reporting purposes, disbursements to terminated participants were reported when the check is written. There was approximately \$4,080,000 owed to terminated participants at December 31, 2008.

4. Income Tax Status

The Plan adopted the Prototype Defined Contribution Plan sponsored by Fidelity Management & Research Co. ("FMRC").

The Internal Revenue Service determined and informed FMRC by a letter dated October 9, 2003, that the prototype plan was designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the prototype plan was amended since receiving the determination letter, the plan administrator believed that the prototype plan was designed and was being operated in compliance with the applicable requirements of the IRC.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

5. Investments and Fair Value Measurements

The Plan's investments were reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair value. Furthermore, although the Plan believed its valuation methods were appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	<u>Fair Value Measurements Using:</u>		
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 3</u>
<u>December 31, 2008</u>			
Mutual funds	\$15,319,987	\$15,319,987	\$ -
Money market fund	5,504,792	5,504,792	-
Participant loans	<u>726,541</u>	<u>-</u>	<u>726,541</u>
Total	<u>\$21,551,320</u>	<u>\$20,824,779</u>	<u>\$726,541</u>

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

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

5. Investments and Fair Value Measurements – (Continued)

Level 1 Fair Value Measurements

The fair value of mutual funds and money market fund was based on quoted net asset values of the shares held by the Plan at year-end.

Level 3 Fair Value Measurements

The fair value of participant loans was equal to the amortized cost of the loans because the loans were secured by each respective participant's account balance.

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3):

	<u>Participant Loans</u>
January 1, 2008	\$ 760,107
Purchases, sales, issuances, and settlements (net)	<u>(33,566)</u>
December 31, 2008	\$726,541
Purchases, sales, issuances, and settlements (net)	1,164
Transfer of loans due to merger	<u>(727,705)</u>
March 31, 2009	<u>\$ -</u>

Gains and losses (realized and unrealized) included in the statement of changes in net assets available for benefits for the period from January 1, 2009 to January 8, 2009 and the statement of changes in net assets in liquidation available for benefits for the period from January 9, 2009 to March 31, 2009, were reported in net depreciation in fair value of investments. All assets were valued using the market approach.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS (continued)

March 31, 2009 and December 31, 2008

5. Investments and Fair Value Measurements – (Continued)

The following presents investments at March 31, 2009 and December 31, 2008 that represent 5% or more of the Plan's net assets available for benefits:

	<u>2009</u>	<u>2008</u>
Mutual Funds:		
Fidelity Contrafund	*	\$3,335,349
Fidelity Investment Grade Bond Fund	*	\$1,822,656
Fidelity Growth and Income Portfolio Fund	*	\$1,459,285
Fidelity Low Price Stock Fund	*	\$2,024,776
Fidelity Equity Income II Fund	*	\$1,517,479
Fidelity Retirement Money Market Fund	*	\$5,504,792

* All Plan assets were transferred to the American Power Conversion Corporation Consolidated 401(k) Plan on March 31, 2009.

During 2009, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the period) depreciated by approximately \$1,206,000.

6. Information Prepared and Certified by Trustee (Unaudited)

The following information included in the accompanying financial statements at March 31, 2009 and December 31, 2008 was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

	<u>2009</u>	<u>2008</u>
Mutual funds, at fair value	*	\$15,319,987
Money market fund, at fair value	*	\$5,504,792
Participant loans	*	\$726,541
Interest and dividend income	\$56,946	\$202,795
Net depreciation in fair value of investments	\$1,206,468	\$9,124,651

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

6. Information Prepared and Certified by Trustee (Unaudited) – (Continued)

* All Plan assets were transferred to the American Power Conversion Corporation Consolidated 401(k) Plan on March 31, 2009.

7. Related Party Transactions

Fidelity Management Trust Company, which was the trustee of the Plan, managed all investment fund options and, therefore, these transactions qualified as party-in-interest. Fees paid by the Plan for the investment management services were \$2,529 for the period from January 1, 2009 to March 31, 2009. In addition, the Plan sponsor paid for certain expenses on behalf of the Plan for the period from January 1, 2009 to March 31, 2009.

8. Forfeitures

Unallocated forfeited accounts of \$51,719 were transferred to American Power Conversion Corporation Consolidated 401(k) Plan on March 31, 2009. Unallocated forfeited accounts totaled \$35,704 at December 31, 2008. These accounts were to be used to reduce future employer contributions.

9. Plan Amendments

On November 21, 2005, MGE UPS Systems, Inc. Plan's administrative committee adopted a change to the Plan to be effective January 1, 2006. The change added additional investment options available to the participant.

On January 26, 2007, the Plan's administrative committee adopted a change effective February 1, 2007. The entry dates were amended to be the first day of each month.

EMPLOYEES' 401(K) PLAN OF MGE UPS SYSTEMS, INC.

NOTES TO FINANCIAL STATEMENTS
(continued)

March 31, 2009 and December 31, 2008

9. Plan Amendments – (Continued)

On February 29, 2008, the Plan's administrative committee adopted an amendment effective March 1, 2008. The eligibility waiting period was reduced from six months to thirty days. The age requirement was removed. The entry dates were immediate upon meeting the eligibility requirements. The Company matched 100% of the first 3% of the employee pretax contribution plus 50% of the next 3% of the employee pretax contribution. Company contributions accrued after March 1, 2008 were 100% vested.

10. Plan Termination

On January 8, 2009, the Plan's administrative committee voted to terminate the Plan. Participants became 100% vested in their accounts and the net assets of the Plan were allocated among the participants and their beneficiaries in accordance with the provisions of ERISA.

11. Plan Compliance

ERISA requires that certain nondiscrimination compliance tests be conducted. The Plan's administrative committee has reported that these compliance tests have not been completed for the period from January 1, 2009 to March 31, 2009.

The final Form 5500 for the period from January 1, 2009 to March 31, 2009 was filed after the due date of October 31, 2009.

February 11, 2011

To Whom It May Concern:

The reason for the lateness of this filing is that based on the turnover within the group we did not realize that the filing was not completed. Once it came to our attention, we completed the filing as quickly as administratively possible.

Sincerely,

American Power Conversion Corp