Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BRAKE MAX, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/1999

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
BRAKE MAX, INC

2910 N SWAN RD., STE 110
TUCSON, AZ 85712

2b Employer Identification Number (EIN)
86-0853848

2c Sponsor's telephone number
520-229-9380

2d Business code (see instructions)
811110

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.	02/23/2011	JEFF GRASER
	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")
BRAKE MAX, INC

2910 N SWAN RD., STE 110
TUCSON, AZ 85712

3b Administrator's EIN
86-0853848

3c Administrator's telephone number
520-229-9380

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	131
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**	110
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	24
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	134
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	134
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	95
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	37
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
3D 2E 2J 3H 2K 2G

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)	X	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)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)		Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
BRAKE MAX, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
BRAKE MAX, INC

D Employer Identification Number (EIN)
86-0853848

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

1 Coverage Information:

(a) Name of insurance carrier
GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	454956-01	95	01/01/2009	12/31/2009

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
9506	0

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

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

ENTERPRISE GEN INS AGENCY INC
PO BOS 6901
SOMERSET, NJ 08873

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9506			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	276779
5	Current value of plan's interest under this contract in separate accounts at year end	5	1089838

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	154199
c	Additions: (1) Contributions deposited during the year	7c(1)	21888		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	5468		
	(4) Transferred from separate account	7c(4)	132342		
	(5) Other (specify below)	7c(5)	2412		
	▶ LOAN PAYMENTS, CONTRIBUTIONS TO FORFEITURE ACCOUNT				
	(6) Total additions			7c(6)	162110
d	Total of balance and additions (add **b** and **c(6)**)			7d	316309
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	39377		
	(2) Administration charge made by carrier	7e(2)	153		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	39530
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	276779

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
BRAKE MAX, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BRAKE MAX, INC

D Employer Identification Number (EIN)
86-0853848

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FUTURE FUNDS SERIES ACCT II OF GWL

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INS. CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
84-0467907-003	P	1089838

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
BRAKE MAX, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BRAKE MAX, INC

D Employer Identification Number (EIN)
86-0853848

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	158811	173526
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	1878234	1089838
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	154199	276779
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	2191244	1540143
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2191244	1540143

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	58602	
(B) Participants	2a(1)(B)	239212	
(C) Others (including rollovers)	2a(1)(C)	90031	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		387845
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	12538	
(F) Other	2b(1)(F)	5468	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18006
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-871499
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-465648
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	150107	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		150107
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		32398
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	2948	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2948
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		185453
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-651101
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: HAMMEL, BEAL & LAUER, P.C. (2) EIN: 86-0360084

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		250000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i		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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l	X		3082
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n		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:**

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A Name of plan
BRAKE MAX, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BRAKE MAX, INC

D Employer Identification Number (EIN)
86-0853848

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** 0

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): 20-3691708

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 of 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**

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):

---

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):

HBL Certified Public Accountants and Consultants

Hammel, Beal & Lauer PC

Independent Auditors' Report

To the Trustees and Administrative Committee of the
Brake Max, Inc. 401(K) Plan
Tucson, Arizona

We were engaged to audit the accompanying statements of net assets available for benefits of Brake Max, Inc. 401(K) Plan as of December 31, 2008 and 2007, and the related statement of changes in net assets available for benefits for the year ended December 31, 2008 and the supplemental (1) Schedule H, line 4i – Schedule of Assets (Held at End of Year) and (2) Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of in Plan Year) for the year ended December 31, 2008. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Great-West Life & Annuity Insurance Company, the third-party administrator of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the third-party administrator holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the third-party administrator as of and for the year ended December 31, 2008 and 2007, that the information provided to the plan administrator by the third-party administrator is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the third-party administrator, 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.

Hammel, Beal & Lauer, P. C.

October 12, 2009

5656 E. Grant Road, Suite 200 · Tucson, AZ 85712 · www.hblcpa.com · Ph (520) 886-3181 · Fx (520) 885-3699

American Institute of Certified Public Accountants · CPAmerica International℠
Private Companies Practice Section of AICPA Division of Firms · Arizona Society of Certified Public Accountants

BRAKE MAX, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2008

	2008
Additions to net assets attributed to:	
Investment income (loss)	
Net appreciation (depreciation) in fair value of investments	$ (871,499)
Interest and dividends	18,348
Total investment income (loss)	(853,151)
Contributions	
Employer	58,161
Participant	237,133
Rollover	90,031
Total contributions	385,325
Net additions	(467,826)
Deductions from net assets attributed to:	
Benefits paid to participants	183,946
Administrative fees	1,850
Total deductions	185,796
Net increase (decrease)	(653,622)
Net assets available for benefits, beginning of year	2,204,087
Net assets available for benefits, end of year	$ 1,550,465

The accompanying notes are an integral part of these financial statements.

BRAKE MAX, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2008 AND 2007

	2008	2007
Assets		
Participant-directed investments, fair value	$ 1,365,269	$ 2,025,713
Participant loans	173,526	158,811
Total investments	1,538,795	2,184,524
Receivables		
Employer contribution	2,731	3,172
Participant contribution	7,591	9,673
Total receivables	10,322	12,845
Total assets	1,549,117	2,197,369
Liabilities	-	-
Net assets available for benefits, at fair value	1,549,117	2,197,369
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	1,348	6,718
Net assets available for benefits	$ 1,550,465	$ 2,204,087

The accompanying notes are an integral part of these financial statements.

Note 1 - Description of Plan:

The following description of the Brake Max, Inc. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General:

The Plan is a qualified retirement plan covering all full-time employees of Brake Max, Inc. (the Company). The Plan is participant-directed. The Plan was adopted on May 1, 1999, with an effective date of May 1, 1999. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. To be eligible for employer contributions, employees must have at least three consecutive months of service and be age 21 or older.

The Plan was amended with an effective date of November 28, 2007, to include a provision allowing Roth contributions.

Contributions:

Contributions to the Plan include salary reduction contributions authorized by participants and employer matching contributions. Participants may contribute to the Plan at their discretion an amount of their annual pre-tax wages, not to exceed $15,500 for the years ended December 31, 2008 and 2007, respectively. The Plan allows for catch-up contributions subject to Internal Revenue Service (IRS) limitations. The Company makes matching contributions up to a maximum of 50 percent of 4 percent of employee salary deferral contributions.

In 2008, the Plan began offering a Roth option in which after-tax dollars may be contributed by Plan participants.

Participant Accounts:

Each participant's account is credited with the participant's contribution and the Company's contributions plus earnings thereon. The benefit to which a participant is entitled is the vested portion of the participant's account.

Vesting:

Participants are immediately vested in their contributions. Vesting in the Company's matching contribution is based on years of continuous service. A participant is 100 percent vested after six years of credited service or upon and after attaining normal retirement age of 65, if the participant is employed by the Company on or after that date.

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Note 1 - Description of Plan, continued:

Participant Loans:

Participants may borrow from their vested account balances up to a maximum of the lesser of (i) $50,000 or (ii) 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate of prime (3.25% at December 31, 2008) plus 1% at the time of the loan. Current interest rates on outstanding loans range from 5% to 9.25%. Principal and interest is paid ratably through regular payroll deductions.

Payment of Benefits:

On termination of service due to termination, death, disability, or retirement, a participant or beneficiary may elect to receive the vested interest of their account in the form of a single lump sum distribution.

Hardship Withdrawals:

Withdrawal of a portion of a participant's account will be permitted due to an immediate and heavy financial need. After the withdrawal, the participant may not make elective deferrals or other contributions to the Plan for six months.

Forfeitures:

At December 31, 2008 and 2007, forfeited non-vested accounts totaled $11,402 and $8,886. These accounts are used to reduce future employer contributions. During 2008 and 2007, forfeitures of $16,923 and $3,449, respectively, were used to reduce employer contributions.

Note 2 - Summary of Significant Accounting Policies:

Basis of Accounting:

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). See Note 4 for further discussion of fair value measurements.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of net assets available for benefits of the Plan attributable to fully benefit-responsive contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in fully benefit-responsive guaranteed investment contracts (GICs).

Note 2 - Summary of Significant Accounting Policies, continued:

The statements of net assets available for benefits present the fair value of the investment contracts, as well as an adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The fair value of a GIC is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations. The contract value of the fully benefit-responsive investment contract represents contributions plus earnings, less participant withdrawals/transfers and premium tax, if applicable.

Fair Value Measurements:

Effective January 1, 2008, the Plan adopted Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* (SFAS 157). SFAS 157 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. This statement applies whenever other accounting pronouncements require or permit fair value measurements. Refer to Note 4, Investments, for the required disclosures under SFAS 157.

Payment of Benefits:

Benefits are recorded when paid.

Administrative Expenses:

Management fees are paid out of participants' vested account balances and investment trade fees reduce the vested balance in the participant's account that initiated the trade.

Note 3 - Contributions:

The Plan's contributions include salary deferral contributions made by participants, employer matching contributions of 50 percent up to 4 percent of participant contributions, and participant rollovers. Employer contributions, including forfeitures, were $75,084 and $75,991 for the years ended December 31, 2008 and 2007, respectively.

Note 4 - Investments:

The Plan's investments are held by the third-party administrator, Great-West Retirement Services, and are recorded at fair value. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year end. The Plan's investments are certified by Great-West Life & Annuity Services for the 2008 and 2007 years.

In accordance with Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4, *Reporting of Fully Benefit-Responsive Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pensions Plans*, the statements of net assets available for benefits presents an investment contract at fair value, as well as an additional line item showing an adjustment of the fully benefit-responsive contract from fair value to contract value.

The Key Guaranteed Portfolio Fund is a general account product. The fund provides a guarantee of principal and a guaranteed quarterly interest rate. The entire general account assets of Great-West Life & Annuity Insurance Company back these guarantees. These assets are primarily investment grade quality, fixed income bonds.

Note 4 - Investments, continued:

The average yield and actual average crediting yield for the Key Guaranteed Portfolio Fund at December 31 are as follows:

	2008	2007
Average yield	3.55%	3.53%
Actual average yield	3.16%	3.05%

The average crediting rate is reset on a quarterly basis.

For the years ended December 31, 2008 and 2007, the difference between the fair value and the contract value of the GIC is attributed to forfeited non-vested accounts not yet applied by the Company to reduce employer contributions. Available unapplied forfeitures for the years ended December 31, 2008 and 2007 are $1,348 and $6,718, respectively.

The following table presents the value of investments that represent 5% or more of the Plan's net assets available for benefits as of December 31:

	2008	2007
Key Guaranteed Portfolio Fund	$ 275,431	$ 147,480
American Funds Capital World G/I R3	159,510	186,078
Ivy Science & Technology Y	128,791	177,394
Lazard Emerging Markets Open	113,487	247,418
Fidelity Advisor Leveraged Co Stk-T	105,012	236,657
AllianceBernstein International Value A	*	170,573
Alger Small Cap Growth Institutional I	*	209,750
American Funds Growth Fund of Amer R3	*	115,568
Goldman Sachs Growth Strategy A	*	150,352

*Fund balance did not exceed 5% of Plan net assets

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated by $853,151 for the year ended December 31, 2008.

In accordance with SFAS 157, the Plan classifies its investments into Level 1, Level 2 and Level 3 as defined below:

Level 1 Quoted market process in active markets for identical assets or liabilities

Level 2 Observable market-based inputs or unobservable inputs that are corroborated by market data

Level 3 Unobservable inputs reflecting the reporting entity's own assumptions

Note 4 - Investments, continued:

The following table sets forth, by level within the fair value hierarchy, a summary of the Plan's investments that were measured at fair value on a recurring basis as of December 31, 2008:

	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 1,089,838	$ -	$ -	$ 1,089,838
Participant Loans	-	-	173,526	173,526
Guaranteed Portfolio Fund	-	275,431	-	275,431
Total assets at fair value	$ 1,089,838	$ 275,431	$ 173,526	$ 1,538,795

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2008:

	Participant Loans
Balance, beginning of year	$ 158,811
Issuances, repayments and settlements, (net)	14,715
Balance, end of year	$ 173,526

Note 5 - Related Party Transactions:

The Plan's investments are held by Great-West Life & Annuity Insurance Company, which is the third-party administrator; therefore, such transactions qualify as party-in-interest transactions. Management fees of $1,850 and $1,937 were charged to participant's account by Great-West Life & Annuity Insurance Company in 2008 and 2007, respectively.

Note 6 - Prohibited Salary Deferral Contributions:

During 2008, the Company failed to comply with IRS Treasury Regulation Section 1.401(k)-1(d), which prohibits an employee from making elective contributions to the Plan for at least six months after receipt of a hardship distribution. Since discovery of this transaction, which is considered an insignificant operational failure under the IRS regulations, internal controls have been implemented to ensure such transactions do not occur in the future.

Note 7 - Tax Status:

Effective May 1, 1999, the Plan adopted a non-standardized prototype plan. The third-party administrator, Great-West, received a determination letter dated November 27, 2001 in which the Internal Revenue Service stated that the Plan, as designed and amended, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since adopting the non-standardized prototype plan. However, the Company believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Note 8 - Risk and Uncertainties:

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

Note 9 - Plan Termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer profit sharing contributions.

Note 10 - Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to that on the Form 5500 as of December 31:

	2008	2007
Net assets available for benefits per financial statements	$ 1,550,465	$ 2,204,087
Contributions receivable	(10,322)	(12,845)
Rounding	-	2
Net assets per Form 5500	$ 1,540,143	$ 2,191,244

	2008
Increase (decrease) in net assets available for benefits per financial statements	$(653,622)
Prior year contributions receivable	12,845
Contributions receivable	(10,322)
Rounding	(3)
Total	$(651,102)

The contract value of the Guaranteed Investment Contract (GIC), as shown on the Form 5500, includes unapplied forfeitures described in Note 4. The GIC balances on Form 5500 are $276,779 and $154,198 for the years then ended December 31, 2008 and 2007, respectively.

BRAKE MAX, INC. 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 86-0853848 - PLAN NUMBER 001
DECEMBER 31, 2008

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collarteral, par, or maturity value	(d) Cost	(e) Current value
*	Great-West Life & Annuity Insurance Company	Key Guaranteed Portfolio Fund		$ 275,431
	AllianceBernstein International Value A	Mutual Fund		67,543
	American Funds Capital World G/I R3	Mutual Fund		159,510
	BlackRock Global Resources Inv A	Mutual Fund		41,334
	Goldman Sachs Growth Strategy A	Mutual Fund		69,672
	Lazard Emerging Open Markets	Mutual Fund		113,487
	Oppenheimer International Bond A	Mutual Fund		1,223
	AIM Real Estate A	Mutual Fund		35,705
	Ivy Science & Technology Y	Mutual Fund		128,791
	Alger Small Cap Growth Institutional I	Mutual Fund		73,566
	Alger SmallCap & MidCap Growth A	Mutual Fund		61,245
	Columbia Small Cap Value I Fund A	Mutual Fund		46,281
	Oppenheimer Main Street Small Cap A	Mutual Fund		1,926
	Columbia Mid Cap Value A	Mutual Fund		6,473
	Fidelity Advisor Leveraged Co Stk - T	Mutual Fund		105,012
	Munder Mid-Cap Core Growth A	Mutual Fund		1,454
	RiverSource Mid Cap Value R3	Mutual Fund		18,981
	American Funds Fundamental Inv R3	Mutual Fund		3,296
	American Funds Growth Fund of Amer R3	Mutual Fund		49,099
	Janus Adviser Forty Class S	Mutual Fund		57,475
	Maxim S & P 500 Index	Mutual Fund		169
	MFS Value Fund A	Mutual Fund		31,566
	RiverSource Diversified Equity Income R3	Mutual Fund		13,781
	Calvert Income Fund A	Mutual Fund		1,671
	Columbia High Income A	Mutual Fund		578
	Participant loans	Loans, maturity dates from one to five years with interest rates of 5.50% to 9.25%		173,526
TOTAL ASSETS HELD FOR INVESTMENT				$ 1,538,795

* Represents a party-in-interest to the plan.

Note: Column (d) is blank as all investments are participant-directed.

BRAKE MAX, INC. 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF IN PLAN YEAR)
EIN: 86-0853848 - PLAN NUMBER 001
DECEMBER 31, 2008

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collarteral, par, or maturity value	(c) Cost of acquisitions	(d) Proceeds of dispositions
Great-West Life & Annuity Insurance Compan	Key Guaranteed Portfolio Fund	$ 323	$ 1,526
Great-West Life & Annuity Insurance Compan	Key Guaranteed Portfolio Fund	297,198	169,550
Great-West Life & Annuity Insurance Compan	Key Guaranteed Portfolio Fund	225	4,037
TOTAL ASSETS HELD FOR INVESTMENT		$ 297,746	$ 175,113

ASSETS HELD FOR INVESTMENT PURPOSES

Brake Max, Inc. 401(K) Plan
01-JAN-09 to 31-DEC-09

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1218BN	AllianceBernstein International Value A
1194BL	BlackRock Global Resources Inv A
1192LZ	Lazard Emerging Markets Open
1110AR	AIM Real Estate A
1206SI	Alger Small Cap Growth Institutional I
1222CC	Columbia Small Cap Value I Fund A
1161OC	Oppenheimer Main Street Small Cap A
1225FL	Fidelity Advisor Leveraged Co Stk - T
1228RV	RiverSource Mid Cap Value R3
195AFGF	American Funds Growth Fund of Amer R3
194MX5	Maxim S & P 500 Index
1227RD	RiverSource Diversified Equity Income R3
1221CH	Columbia High Income A
1122PR	PIMCO Real Return A
197AFCW	American Funds Capital World G/I R3
1174SG	Goldman Sachs Growth Strategy A
1142OB	Oppenheimer International Bond A
1191IS	Ivy Science & Technology Y
1163AS	Alger SmallCap & MidCap Growth A
193MX6	Maxim Index 600
1197CV	Columbia Mid Cap Value A
1195MC	Munder Mid-Cap Core Growth A
1RFNCX	American Funds Fundamental Inv R3
1175JF	Janus Forty Class S
1177MV	MFS Value Fund A
1171CI	Calvert Income Fund A
1BIMXBI	Maxim Bond Index
1PORT	Key Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

GA

Brake Max, Inc. 401(K) Plan
01-JAN-09 to 31-DEC-09

CGA
05-FEB-10 02:03:00

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
3PORT	12,674.41	0.000000	166	0.00	0.000000	0	0.00	SERIES
4PORT	1,271.59	0.000000	1	0.00	0.000000	0	0.00	SERIES
1218BN	17,647.10	3,681.988807	1140	(9,672.06)	(2,030.596086)	357	(16,458.50)	SERIES
197AFCW	51,620.67	3,504.839699	3671	(24,299.06)	(1,611.974518)	1065	(30,850.79)	SERIES
1194BL	37,762.13	5,235.931792	1875	(17,768.63)	(2,500.930036)	548	(22,799.98)	SERIES
1174SG	14,267.28	2,021.219017	852	(13,934.63)	(1,995.778904)	225	(21,782.70)	SERIES
1192LZ	41,567.06	4,638.841821	3156	(28,869.65)	(3,261.092047)	979	(42,016.68)	SERIES
1142OB	7,563.81	659.686953	197	(6.84)	(0.565958)	36	(6.46)	SERIES
1110AR	11,844.27	1,453.819705	985	(4,365.78)	(389.024560)	290	(4,529.73)	SERIES
1191IS	34,419.80	3,493.299387	1525	(15,893.82)	(1,630.454302)	475	(18,872.77)	SERIES
1206SI	25,124.37	3,831.721883	1485	(8,714.92)	(1,358.602131)	425	(13,015.46)	SERIES
1163AS	22,886.41	2,809.057700	1581	(12,363.91)	(1,559.754000)	399	(18,898.55)	SERIES
1222CC	16,221.46	2,426.501442	1339	(9,397.69)	(1,383.194277)	467	(11,596.66)	SERIES
193MX6	696.61	56.417671	36	(0.17)	(0.013715)	6	(0.16)	SERIES
1161OC	832.48	112.776014	102	(701.41)	(109.917868)	57	(1,211.23)	SERIES
1197CV	5,693.56	831.202417	308	(1,714.92)	(243.628439)	113	(1,961.42)	SERIES
1225FL	32,201.40	6,170.258579	1753	(25,239.54)	(4,716.038344)	568	(44,502.15)	SERIES
1195MC	827.63	111.063736	120	(619.56)	(92.509437)	21	(983.70)	SERIES
1228RV	3,836.47	638.998049	284	(7,714.90)	(1,297.469536)	117	(12,435.71)	SERIES
1RFNCX	834.04	107.076810	124	(1,371.42)	(198.014894)	32	(2,223.99)	SERIES
195AFGF	16,759.74	1,472.956694	994	(11,823.35)	(1,102.728301)	336	(17,843.77)	SERIES
1175JF	16,066.85	1,607.830103	1080	(8,942.47)	(967.113904)	263	(11,913.92)	SERIES
194MX5	561.81	59.443449	46	(0.36)	(0.039611)	10	(0.44)	SERIES
1177MV	17,437.36	2,266.444548	791	(3,140.32)	(403.911562)	250	(4,140.66)	SERIES
1227RD	7,502.27	1,216.265805	904	(5,970.51)	(909.048159)	326	(7,767.27)	SERIES
1171CI	1,524.04	153.737768	144	(1,097.11)	(107.269415)	33	(1,080.10)	SERIES
1221CH	41,092.82	4,684.645710	54	(78.46)	(7.982070)	23	(62.33)	SERIES
1BIMXBI	3,196.46	199.896817	39	(1.34)	(0.081896)	9	(1.32)	SERIES
1122PR	38,215.11	3,465.417447	50	(36.57)	(3.209815)	18	(35.39)	SERIES
1PORT	36,894.38	0.000000	639	(162,292.27)	0.000000	169	(162,292.27)	SERIES

LEGEND

INVESTMENT OPTION:

3PORT	Key Guaranteed Portfolio Fund
1218BN	AllianceBernstein International Value A
1194BL	BlackRock Global Resources Inv A
1192LZ	Lazard Emerging Markets Open
1110AR	AIM Real Estate A
1206SI	Alger Small Cap Growth Institutional I
1222CC	Columbia Small Cap Value I Fund A
1161OC	Oppenheimer Main Street Small Cap A
1225FL	Fidelity Advisor Leveraged Co Stk - T
1228RV	RiverSource Mid Cap Value R3
195AFGF	American Funds Growth Fund of Amer R3
194MX5	Maxim S & P 500 Index
1227RD	RiverSource Diversified Equity Income R3
1221CH	Columbia High Income A
1122PR	PIMCO Real Return A
4PORT	Key Guaranteed Portfolio Fund
197AFCW	American Funds Capital World G/I R3
1174SG	Goldman Sachs Growth Strategy A
1142OB	Oppenheimer International Bond A
1191IS	Ivy Science & Technology Y
1163AS	Alger SmallCap & MidCap Growth A
193MX6	Maxim Index 600
1197CV	Columbia Mid Cap Value A
1195MC	Munder Mid-Cap Core Growth A
1RFNCX	American Funds Fundamental Inv R3
1175JF	Janus Forty Class S
1177MV	MFS Value Fund A
1171CI	Calvert Income Fund A
1BIMXBI	Maxim Bond Index
1PORT	Key Guaranteed Portfolio Fund