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 10/01/2009 and ending 09/30/2010

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1995

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

43990 FREMONT BLVD.
FREMONT, CA 94538

2b Employer Identification Number (EIN)
94-2327682

2c Sponsor's telephone number
510-226-4414

2d Business code (see instructions)
812990

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.	03/10/2011	LAWRENCE SNYDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/10/2011	LAWRENCE SNYDER
	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")
WESTERN PRECOOLING SYSTEMS

43990 FREMONT BLVD.
FREMONT, CA 94538

3b Administrator's EIN
94-2327682

3c Administrator's telephone number
510-226-4414

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**	232
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**	179
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	44
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	223
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	223
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	223
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	202
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:
2E 2H 2J 3H 3D 2T

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)	X	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)	X	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 10/01/2009 and ending 09/30/2010

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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 RETIREMENT SERVICES

(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	931434-01	78	10/01/2009	09/30/2010

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

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

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

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

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

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

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

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

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

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

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

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

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(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	359732
5	Current value of plan's interest under this contract in separate accounts at year end	5	1762957

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	336361
c	Additions: (1) Contributions deposited during the year	7c(1)	47634		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	8639		
	(4) Transferred from separate account	7c(4)	71023		
	(5) Other (specify below)	7c(5)	5202		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	132498
d	Total of balance and additions (add **b** and **c(6)**)			7d	468859
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	82499		
	(2) Administration charge made by carrier	7e(2)	68		
	(3) Transferred to separate account	7e(3)	26560		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	109127
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	359732

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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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

GREAT WEST LIFE & ANNUITY COMPANY
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

(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)

BROUWER & JANACHOWSKI LLC

1831 TIBURON BLVD
TIBURON, CA 94920-2572

(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?
27 28	NONE	49871	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

SILICON VALLEY ACCOUNTANCY CORP

3150 ALMADEN EXPWY, SUITE 105
SAN JOSE, CA 95118

77-0573994

(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?
10	NONE	14873	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

PENSION SPECIALISTS, INC.

35 IRON POINT CIRCLE, SUITE 100
FOLSOM, CA 95630

27-2037969

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	15251	Yes [X] No [ ]	Yes [ ] No [X]	988	Yes [ ] No [ ]

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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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 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 10/01/2009 and ending 09/30/2010

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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: FUTUREFUNDS SERIES ACCOUNT II

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-001	P	1762957

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)

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 10/01/2009 and ending 09/30/2010

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	325000	325000
(2) Participant contributions	1b(2)	94	94
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	461649	145758
(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)	1145456	1117396
(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)	71425	57481
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1552565	1762957
(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)	3855127	5632210
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	336361	359732
(15) Other	1c(15)	631342	35298

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	8379019	9435926
	Liabilities			
g	Benefit claims payable	1g		52017
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	52017
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	8379019	9383909

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)	325000	
	(B) Participants	2a(1)(B)	256548	
	(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)		581548
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	4020	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4020
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	200382	
	(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)		200382
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	2887499	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2850786	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		36713

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	460248	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		460248
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		147474
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		615
d Total income. Add all **income** amounts in column (b) and enter total	2d		1431000
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	342598	
(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)		342598
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	30199	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	51361	
(4) Other	2i(4)	1952	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		83512
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		426110
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1004890
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] 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 [X] No

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

(1) Name: SILICON VALLEY ACCOUNTANCY CORP (2) EIN: 77-0573994

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		94
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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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	
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			

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 10/01/2009 and ending 09/30/2010

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 84-0467907 74-6518191

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):

WPS/Moody Western Profit Sharing 401(k) Plan

Financial Statements and Supplemental Schedules

September 30, 2010 and 2009 and for the year ended September 30, 2010 with Independent Auditors' Report

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

Financial Statements and Supplemental Schedules

September 30, 2010 and 2009
and for the year ended September 30, 2010

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Silicon Valley Accountancy
Corporation

Certified Public Accountants
and Business Advisors

Independent Auditors' Report

To the Plan Administrator and Participants
of the WPS/Moody Western Profit Sharing 401(k) Plan

We have audited the accompanying statements of net assets available for benefits of the WPS/Moody Western Profit Sharing 401(k) Plan ("the Plan") as of September 30, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended September 30, 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Plan's management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2010 and 2009, and the changes in net assets available for benefits for the year ended September 30, 2010, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Schedule of Delinquent Participant Contributions, Schedule of Assets (Held at End of Year), and Schedule of Assets (Acquired and Disposed of Within Year) as of September 30, 2010, are presented for additional analysis and are not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Silicon Valley Accountancy Corporation

SILICON VALLEY ACCOUNTANCY CORPORATION

San Jose, California
March 2, 2011

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WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30, 2010	2009
Assets:		
Investments, at fair value	$ 9,053,351	$ 7,982,500
Participant loans	57,481	71,425
Assets held for investment purposes	9,110,832	8,053,925
Employer's contributions receivable	325,000	325,000
Participants' contributions receivable	94	94
Total assets	9,435,926	8,379,019
Liabilities:		
Benefit claims payable	52,017	-
Total liabilities	52,017	-
Net assets available for benefits	$ 9,383,909	$ 8,379,019

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

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended September 30, 2010
Additions to net assets attributed to:	
Investment income:	
Dividends and interest	$ 213,042
Net realized and unrealized appreciation in fair value of investments	636,410
Contributions:	
Employer's	325,000
Participants'	256,548
Total additions	1,431,000
Deductions from net assets attributed to:	
Withdrawals and distributions	342,598
Plan fees	83,512
Total deductions	426,110
Net increase in net assets	1,004,890
Net assets available for benefits:	
Beginning of year	8,379,019
End of year	$ 9,383,909

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

NOTE 1 - DESCRIPTION OF PLAN

General - The following description of the WPS/Moody Western Profit Sharing 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan that was established on April 1, 1995 by Western Precooling Systems ("the Company" or "Plan Administrator") covering all eligible employees, as defined in the Plan agreement. The Plan Administrator believes the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code and the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 1, 2010, the Plan was amended to exclude bonuses as part of compensation for purposes of elective deferrals only.

Administration - The Company has appointed an Administrative Committee ("the Committee") to manage the operation and administration of the Plan. Certain Company officers serve as Plan Trustees. The profit-sharing portion of Plan assets are invested through an Investment Advisor with Charles Schwab Institutional ("Schwab") and the 401(k) portion of plan assets are invested with Great-West Life & Annuity Insurance Company ("Great-West"). The Company has contracted with a third-party administrator, to process and maintain certain records of participant data.

Contributions - Each year, participants may contribute 100% of eligible compensation as defined in the Plan, not to exceed the maximum statutory amount. Participants who are 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan allows for a discretionary profit-sharing contribution. A discretionary profit-sharing contribution in the amount of $325,000 was made for the year ended September 30, 2010 which was a receivable as of September 30, 2010 and was paid on December 15, 2010. A discretionary profit-sharing contribution in the amount of $325,000 was made for the year ended September 30, 2009 which was a receivable as of September 30, 2009 and was paid in January 2010.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocations of the discretionary profit-sharing contribution, Plan earnings or losses, and Plan expenses as applicable to the Plan. Allocations of the discretionary profit-sharing contribution are based on participant compensation. Plan earnings and losses are allocated to participants

based on their individual investments. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All contributions and investments are participant directed except for the employer discretionary profit-sharing contribution which is directed by the Trustees through an Investment Advisor.

Certain investment and fund fees are charged to the funds by the custodians and included in investment income and losses and charged to participant accounts. Participants should refer to the funds' prospectuses for further information on these fees.

Vesting - Participants are 100% vested in their own contributions at all times. Participants are fully vested in the employer's profit-sharing contributions allocated to their accounts after three years of credited service as follows: Year 1 – 0%, Year 2 – 0%, Year 3 – 100%. Participants become fully vested in the event of death, disability, normal retirement age, or Plan termination.

Participant Loans - The Plan allows participants to borrow from their 401(k) fund accounts a minimum of $500 up to a maximum of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan Administrator. Outstanding loans carry interest rates ranging from 5.25% to 9.13% at September 30, 2010 and from 7.20% to 9.13% at September 30, 2009. Principal and interest is paid through payroll deductions. Loans must be repaid within a five-year period, unless it is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The specific terms and conditions of such loans are established by the Plan Administrator.

Payment of Benefits - Distributions from the Plan may only be made after specific events have occurred. Participants are eligible for a distribution upon termination of employment, death, disability or retirement and are paid in accordance with Plan provisions. Participants may be eligible to receive distributions up to their vested account balance in the case of financial hardship. Participants are allowed to receive in-service distributions upon attaining age $59^{1/2}$.

Forfeitures - Forfeited non-vested accounts are reallocated to eligible participants in accordance with Plan provisions. The forfeiture account balance was $0 as of September 30, 2010 and 2009. Forfeitures of $15,625 were reallocated to eligible participants for the Plan year ending September 30, 2010.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting in accordance with principles generally accepted in the United States of America.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition - Investments of the Plan are reported at fair value as determined by Charles Schwab and Great-West. Fair value is 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 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Guaranteed funds held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts. The Guaranteed Portfolio Fund (GPF) is not fully benefit-responsive and is reported at fair value. For the GPF, contract value equals fair value as of September 30, 2010 and 2009. The GPF's crediting rate, average yield, and average yield to participants was approximately 2.53% and 3.21% for fiscal 2010 and 2009, respectively. The crediting interest rate as of September 30, 2010 and 2009 was 2.53% and 3.10%, respectively. The crediting interest rate is reset on a regular basis and is based on the Plan's contract with Great-West.

Operating Expenses - Third-party administrator fees, investment management and advisor fees, and Plan audit fees are paid by the Plan. Participant loan fees are paid by participants, as applicable.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - The Plan has evaluated subsequent events through March 2, 2011, the date the financial statements were available to be issued.

NOTE 3 - RISKS AND UNCERTAINTIES

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

NOTE 4 - INVESTMENTS

The following table includes the fair values of investment funds that represent 5% or more of the Plan's net assets at September 30:

	2010	2009
Charles Schwab:		
American Growth Fund of America	$ 524,973 *	$ 485,796 *
PIMCO Commodity Real Return	479,620 *	399,584
PIMCO Total Return Instl	1,464,259 *	558,396 *
Prime Cap Odyssey Growth	543,165 *	492,790 *
Other Charles Schwab Individual Accounts**	3,918,645	4,157,008
Great West:		
Alliance Bernstein International Value	-	3,719
American Funds EuroPacific	91,806	49,670
American Funds Growth Fund of America	12,035	36,849
Columbia Mid Cap Value	56,503	58,717
Davis NY Venture	8,163	9,804
Fidelity Advisor Leveraged Co Stock Fund	41,497	8,241
Fidelity Advisor Mid Cap	-	20,839
First American Small Cap Select	10,799	10,465
Guaranteed Portfolio Fund	359,732	336,361
Lord Abbett Value Opportunities A	7,063	-
Marsico Focus	32,796	18,799
Maxim Aggressive Profile II	288,478	334,044
Maxim Ariel Small-Cap Value	-	39,050
Maxim Bond Index	73,780	58,198
Maxim Conservative Profile II	82,055	69,811
Maxim Index 600	76,691	77,468
Maxim Loomis Sayles Bond Portfolio	17,645	13,673

Maxim Moderate Profile II	528,019 *	367,950
Maxim S & P 500 Index	96,722	123,936
Maxim T. Rowe Price Equity Income	48,015	55,549
Maxim T Rowe Price Mid-Cap Growth	31,415	-
Maxim US Government Securities	33,267	28,561
MFS International Value R2	25,773	-
Oppenheimer Capital Appreciation	51,815	60,914
Oppenheimer Global	94,113	47,959
PIMCO Total Return Admin	8,391	10,856
Putnam International Capital Opportunities	8,887	1,132
Royce Total Return	-	18,830
Ridgeworth Small Cap Growth Fund	31,227	23,257
Riversource Diversified Equity Income Fund	5,787	3,915
Van Kampen Comstock Fund	215	357
Participant Loans	57,481	71,425
Assets Held for Investment Purposes	$9,110,832	$8,053,925

*Represents 5% or more of Net Assets Available for Benefits.

**No individual asset represents 5% or more of Net Assets Available for Benefits.

During the year ended September 30, 2010, dividends and interest income was as follows:

Interest-bearing cash interest	$ 30
Guaranteed portfolio fund interest	8,640
Participant loans interest	4,020
Common stock dividends	32,563
Exchange traded funds dividends	11,563
International stock dividends	17,648
Mutual fund dividends	137,249
REITs dividends	1,329
Total dividends and interest	$213,042

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows for the year ended September 30, 2010:

Common stocks	$126,096
Exchange Traded funds	(702)
International stocks	3,261

Mutual funds	362,786
REITs	6,109
Pooled accounts	138,860
	$636,410

NOTE 5 - NON-PARTICIPANT DIRECTED INVESTMENTS

Information about the net assets available for benefits and the significant components of the changes in net assets relating to non-participant directed investments as of September 30, 2010 is as follows:

Investments, at fair value	$6,930,662
Employer's contribution receivable	325,000
Benefit claims payable	(52,017)
Net assets available for benefits	$7,203,645

Changes in net assets available for benefits:	
Net assets available for benefits as of September 30, 2009	$6,418,574
Employer contributions	325,000
Dividends and interest	200,382
Net realized and unrealized depreciation in fair value of investments	497,550
Withdrawals and distributions	(156,639)
Plan fees	(81,222)
Net assets available for benefits as of September 30, 2010	$7,203,645

NOTE 6 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2010 and 2009.

Exchange Traded funds, REITs, Stocks, Mutual funds: Valued at the closing price reported in the active market in which the individual securities are traded.

Fixed Annuity: Valued based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

Variable Annuities: Valued at a unitized share basis based on the value of the underlying investments in the pooled account.

Participant Loans: Fair value of participant loans, if any, is equal to their outstanding balances, less amounts deemed uncollectible as determined by the Plan Administrator.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Assets at Fair Value as of September 30, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Alternative Funds	$ 806,884	$ -	$ -	$ 806,884
Domestic Equities – Large Cap	1,768,462	-	-	1,768,462
Domestic Equities – Small/Medium Cap	284,662	-	-	284,662
Fixed-Income & Funds	1,828,881	-	-	1,828,881
Global Funds	97,922	-	-	97,922
International Funds	845,399	-	-	845,399
Common Stocks	744,344	-	-	744,344
International Stocks	376,180	-	-	376,180
REITs	32,170	-	-	32,170
Guaranteed Account	-	359,732	-	359,732
Pooled Accounts:				
Foreign Large Value	-	91,806	-	91,806
Foreign Small/Mid Value	-	8,887	-	8,887
Intermediate Government	-	33,267	-	33,267
Intermediate Term Bond	-	82,171	-	82,171
Large Aggressive	-	528,019	-	528,019
Large Conservative	-	82,055	-	82,055
Large Growth	-	84,611	-	84,611
Large International Value	-	25,773	-	25,773
Large Value	-	447,380	-	447,380
Long Term Capital	-	7,063	-	7,063
Long Term Growth	-	12,035	-	12,035
Mid Cap Value	-	129,415	-	129,415
Multisector Bond	-	17,645	-	17,645
Small Blend	-	76,691	-	76,691
Small Cap Value	-	10,799	-	10,799
Small Growth	-	31,227	-	31,227
World Stock	-	94,113	-	94,113
Cash Accounts	-	145,758	-	145,758
Participant Loans	-	-	57,481	57,481
Total Assets at Fair Value	$6,784,904	$2,268,447	$ 57,481	$9,110,832

	Assets at Fair Value as of September 30, 2009			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Alternative Funds	$ 399,584	$ -	$ -	$ 399,584
Domestic Equities – Large Cap	1,434,838	-	-	1,434,838
Domestic Equities – Small/Medium Cap	253,379	-	-	253,379
Fixed-Income & Funds	1,167,801	-	-	1,167,801
International Funds	599,525	-	-	599,525
Common Stocks	678,489	-	-	678,489
International Stocks	466,966	-	-	466,966
REITs	20,108	-	-	20,108
Exchange Traded Funds	611,235	-	-	611,235
Guaranteed Account	-	336,361	-	336,361
Pooled Accounts:				
Foreign Large Value	-	53,389	-	53,389
Foreign Small/Mid Value	-	1,132	-	1,132
Intermediate Government	-	28,561	-	28,561
Intermediate Term Bond	-	69,054	-	69,054
Large Aggressive	-	367,950	-	367,950
Large Conservative	-	69,812	-	69,812
Large Growth	-	79,713	-	79,713
Large Value	-	527,604	-	527,604
Long Term Growth	-	36,849	-	36,849
Mid Cap Value	-	87,798	-	87,798
Multisector Bond	-	13,673	-	13,673
Small Blend	-	96,298	-	96,298
Small Cap Value	-	49,516	-	49,516
Small Growth	-	23,257	-	23,257
World Stock	-	47,959	-	47,959
Cash Accounts	-	461,649	-	461,649
Participant Loans	-	-	71,425	71,425
Total Assets at Fair Value	$5,631,925	$2,350,575	$ 71,425	$8,053,925

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended September 30, 2010:

	Participant Loans
Balance, September 30, 2009	$71,425
Income	4,020
Purchases, sales, issuances, and settlements (net)	(17,964)
Balance, September 30, 2010	$57,481

NOTE 6 - RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by the custodians and Investment Advisor and are considered party-in-interest transactions under ERISA regulations. Such transactions are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 7 - PLAN TERMINATION AND/OR MODIFICATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to amend or terminate the Plan at any time, subject to the provisions of ERISA.

NOTE 8 - NON-EXEPT TRANSACTIONS

Certain participant contributions in the amount of $94 made by participants were not deposited with the custodian on a timely basis in fiscal 2010. Because of the delay in deposit, these contributions are considered prohibited transactions under ERISA. The lost earnings (prohibited transaction amount) was $4 and was deposited in the Plan on November 10, 2010.

NOTE 9 - TAX STATUS

The Plan has adopted the Pension Specialists, Inc. Profit Sharing/401(k) Prototype Plan and Trust which received a favorable opinion letter dated March 31, 2008 from the Internal Revenue Service. The Plan has been amended since, however, the Plan Administrator believes that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code and state statutes and is exempt from federal income and state franchise taxes.

SUPPLEMENTAL SCHEDULES

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

EIN: 94-2327682
PLAN #002

LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
SEPTEMBER 30, 2010

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$94*		$94*		

*Represents participant contributions which were deposited late into the Plan in fiscal 2010. The Plan Sponsor reimbursed the Plan for lost earnings (prohibited transaction amount $4) on November 10, 2010.

See Independent Auditors' Report

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

EIN: 94-2327682
PLAN #002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SEPTEMBER 30, 2010

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Charles Schwab:			
*	Schwab Cash Accounts	Cash	$ 145,758	$ 145,758
*	American Fund Growth Fund of America	Mutual fund	475,473	524,973
*	Artisan Midcap Value	Mutual fund	284,662	284,662
*	Columbia Acorn Fund	Mutual fund	152,738	152,738
*	Dodge & Cox Stock Fund	Mutual fund	346,526	346,526
*	Doubleline Total Return	Mutual fund	354,000	364,622
*	Harbor International Fund	Mutual fund	373,201	373,201
*	PIMCO All Asset	Mutual fund	327,265	327,264
*	PIMCO Commodity Real Return	Mutual fund	479,620	479,620
*	PIMCO Total Return Instl	Mutual fund	1,392,785	1,464,259
*	Primecap Odyssey Growth	Mutual fund	543,165	543,165
*	Selected American Shares	Mutual fund	201,060	201,060
*	Third Avenue International Val	Mutual fund	225,805	225,805
*	Vanguard Emerging Markets Vipers	Mutual fund	265,855	246,393
*	Wintergreen Fund	Mutual fund	95,000	97,922
*	3M Company	Common stock	11,269	17,342
*	Altria Group Inc	Common stock	20,547	13,211
*	AT&T Inc	Common stock	11,510	13,728
*	Berkshire Hathaway	Common stock	133,039	165,360
*	Boeing Co	Common stock	7,178	10,646
*	Bristol Myers Squibb	Common stock	15,339	17,622
*	Chevron Corp	Common stock	11,619	17,021
*	Conocco Phillips	Common stock	12,153	13,783
*	Dominion Res Inc VA	Common stock	12,478	13,098
*	Du Pont E I de Nemour & Co	Common stock	16,360	21,418
*	FPL Group Incorporated	Common stock	11,389	12,510
*	General Electric Co	Common stock	23,020	19,500
*	Genuine Parts Co	Common stock	15,697	17,836
*	Heinz H J Co	Common stock	12,566	15,632
*	Intel Corp	Common stock	8,502	8,448
*	Johnson & Johnson	Common stock	14,296	14,251
*	Kimberly Clark Corp	Common stock	15,484	15,612
*	Kraft Foods Inc	Common stock	16,429	16,664
*	Lilly Eli & Co	Common stock	16,982	13,516
*	Microsoft Corp	Common stock	7,768	9,061
*	Phillip Morris International Inc.	Common stock	9,573	13,445
*	Tortoise Enery Infrastructure Corp	Common stock	189,145	263,725
*	Travelers Companies Inc	Common stock	6,805	8,857
*	Verizon Communications	Common stock	11,600	12,058
*	Abb Ltd	International stock	5,291	7,814
*	Allianz Se	International stock	2,069	2,723
*	Austrazeneca Plc	International stock	19,696	24,843
*	BAE Systems Plc	International stock	5,363	5,610
*	Bayer A G Sponsored	International stock	5,048	5,579
*	BHP Billiton Ltd ADR	International stock	5,215	6,106
*	BNP Paribas	International stock	6,411	7,478
*	BOC Hong Kon Hldgs	International stock	5,125	6,971
*	British American Tobacco Plc	International stock	8,107	9,712
*	Chunghwa Telecom	International stock	11,371	11,883
*	CIA Ener De Minas Gerais	International stock	4,429	5,950
*	CIA Siderurgica Nacional	International stock	3,260	7,775

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

EIN: 94-2327682
PLAN #002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SEPTEMBER 30, 2010

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Credit Suisse Group	International stock	5,669	4,256
*	Diageo Plc	International stock	22,222	26,914
*	Enerplus Resources Fund	International stock	12,043	6,180
*	ENI S P A	International stock	1,621	1,727
*	Fosters Group Ltd	International stock	8,854	10,387
*	France Telecom Ads	International stock	5,768	5,383
*	GDF Suez ADR	International stock	5,514	4,661
*	Hopewell Hldgs Ltd	International stock	5,030	3,686
*	HSBC Hldgs Plc Ads	International stock	14,347	19,224
*	Itau Uni Bnco Multi	International stock	3,220	5,320
*	Muenchener Rueckver	International stock	4,102	4,019
*	Nestle SA	International stock	6,197	9,645
*	Nintendo Co Ltd	International stock	9,046	6,243
*	Nokia Corp.	International stock	13,863	10,531
*	Novartis A G	International stock	5,984	8,650
*	PetroChina Co. Ltd.	International stock	9,035	13,970
*	Riocan Real Estate Investment Trust	International stock	1,408	3,128
*	Roche Hldg Ltd Spon	International stock	6,774	6,525
*	RWE Ag Ord	International stock	3,915	4,068
*	Siemens A G	International stock	8,095	9,486
*	Siliconware Precision Industries Co. Ltd.	International stock	4,280	3,631
*	Singapore Telecommunications	International stock	4,504	8,594
*	Taiwan Semiconductor Manufacturing Co. Ltd.	International stock	7,404	7,402
*	Telefonica Spon	International stock	5,301	5,932
*	Tesco Plc	International stock	7,818	8,218
*	Total S A	International stock	3,955	4,128
*	Unilever N V NY	International stock	19,503	25,398
*	Utd Overseas Sk	International stock	3,892	6,964
*	Vermillion Energy Trust	International stock	3,070	4,855
*	Vodafone Group Plc	International stock	26,243	27,539
*	Zurich Final Svcs	International stock	6,521	7,072
*	Health Care Real Estate Investment Trust	REIT	12,911	15,622
*	HCP Inc Com	REIT	12,170	13,313
*	Primaris Real Estate Investment Trust	REIT	2,604	3,235
	Great West:			
*	American Funds EuroPacific	Variable annuity	#	91,806
*	American Funds Growth Fund of America	Variable annuity	#	12,035
*	Columbia Mid Cap Value	Variable annuity	#	56,503
*	Davis NY Venture	Variable annuity	#	8,163
*	Fidelity Advisor Leveraged Co Stock Fund	Variable annuity	#	41,497
*	First American Small Cap Select	Variable annuity	#	10,799
*	Guaranteed Portfolio Fund	Fixed annuity	#	359,732
*	Lord Abbett Value Opportunities	Variable annuity	#	7,063
*	Marsico Focus	Variable annuity	#	32,796
*	Maxim Aggressive Profile II	Variable annuity	#	288,478
*	Maxim Bond Index	Variable annuity	#	73,780
*	Maxim Conservative Profile II	Variable annuity	#	82,055
*	Maxim Index 600	Variable annuity	#	76,691
*	Maxim Loomis Sayles Bond Portfolio	Variable annuity	#	17,645
*	Maxim Moderate Profile II	Variable annuity	#	528,019
*	Maxim S & P 500 Index	Variable annuity	#	96,722
*	Maxim T. Rowe Price Equity Income	Variable annuity	#	48,015
*	Maxim T Rowe Price Mid-Cap Growth	Variable annuity	#	31,415
*	Maxim US Government Securities	Variable annuity	#	33,267

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

EIN: 94-2327682
PLAN #002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SEPTEMBER 30, 2010

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	MFS International Value	Variable annuity	#	25,773
*	Oppenheimer Capital Appreciation	Variable annuity	#	51,815
*	Oppenheimer Global	Variable annuity	#	94,113
*	PIMCO Total Return Admin	Variable annuity	#	8,391
*	Putnam International Capital Opportunities	Variable annuity	#	8,887
*	Ridgeworth Small Cap Growth Fund	Variable annuity	#	31,227
*	Riversource Diversified Equity Income Fund	Variable annuity	#	5,787
*	Van Kampen Comstock Fund	Variable annuity	#	215
*	Participant Loans	Interest rate from 5.25% to 9.13%	0	57,481
	Total			$ 9,110,832

* Parties-in-interest

\# Participant-directed

See Independent Auditors' Report

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

EIN: 94-2327682
PLAN #002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)
SEPTEMBER 30, 2010

(a) Identity of issue, borrower, lessor or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Cost of acquisitions	(d) Proceeds of dispositions
AXA Sponsored ADR	International stock	$ 14,583	$ 11,269
BOC Hong Kong Hldgs	International stock	1,864	1,758
Credit Suisse Group	International stock	2,754	1,914
GDF Suez ADR	International stock	4,241	3,277
Volvo Aktiebolaget ADR	International stock	2,872	2,659
PIMCO Low Duration Fund	Mutual fund	1,180	1,178
PIMCO Real Return Fund	Mutual fund	7,424	7,433
PIMCO Total Return Fund	Mutual fund	521,544	537,448
Third Avenue International Val	Mutual fund	82,789	77,044
Ipath S&P 500 Vix St Futures	Exchange traded fund	21,463	17,236
iShares 1-3 year Treas Bond	Exchange traded fund	8,913	8,880
iShares Emerging Mkt Bond	Exchange traded fund	52,623	51,806
iShares iBoxx HY Corp Bond	Exchange traded fund	22,270	22,476
iShares Lehman Shore Treas	Exchange traded fund	88,318	88,248
iShares MSCI Hong Kong Index	Exchange traded fund	22,427	21,735
iShares MSCI Germany Index	Exchange traded fund	29,311	30,701
iShares Russell 2000 Index Fd	Exchange traded fund	21,944	21,520
PIMCO Corporate Income Fund	Exchange traded fund	36,570	36,706
PowerShares QQQ	Exchange traded fund	44,804	43,106
PowerShares DB Commodity Index	Exchange traded fund	45,245	42,463
PowerShares DB-UBS Agribulture Index	Exchange traded fund	22,481	21,408
SPDR DB Intl Gov Infl-Pro Bd	Exchange traded fund	30,095	27,232
SPDR Gold Shares	Exchange traded fund	21,398	20,920
Vanguard Div Appreciation	Exchange traded fund	60,722	58,776
Vanguard Total Bond Market	Exchange traded fund	38,069	38,647
WisdomTree Dreyfus Emerging Currency	Exchange traded fund	44,832	43,533
WisdomTree Emerging	Exchange traded fund	11,059	11,192
WisdomTree India Earning	Exchange traded fund	22,489	22,349

See Independent Auditors' Report

WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

EIN 94-2327682, PLAN # 002

Schedule H Line 4a - Schedule of Delinquent Participant Contributions

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☐	$0.00	$93.38	$0.00	$0.00

Schedule H, line 4i

Schedule of Assets (Acquired and Disposed of Within Year)

For the plan year beginning 10/01/2009 and ending 09/30/2010
Name of plan: WPS/Moody Western Profit Sharing 401(k) Plan
Employer Identification Number: 94-2327682 Three-digit plan number: 002

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
PIMCO LOW DURATION FUND - INSTITUTIONAL	MUTUAL FUND	1,180	1,178
PIMCO REAL RETURN FUND - INSTITUTIONAL	MUTUAL FUND	7,424	7,433
PIMCO TOTAL RETURN FUND - INSTITUTIONAL	MUTUAL FUND	521,544	537,448
THIRD AVENUE INTERNATIONAL FUND - INSTITUTIONAL	MUTUAL FUND	82,789	77,044
IPATH S&P500 VIX ST FUTURES ETF	EXCHANGE TRADED FUND	21,463	17,236
ISHARES 1-3 YR TREASURY BOND ETF	EXCHANGE TRADED FUND	8,913	8,880
ISHARES EMERGING MKT BOND ETF	EXCHANGE TRADED FUND	52,623	51,806
ISHARES IBOXX HY CORP BOND ETF	EXCHANGE TRADED FUND	22,270	22,476
ISHARES LEHMAN SHORT TREAS ETF	EXCHANGE TRADED FUND	88,318	88,248
ISHARES MSCI HONG KONG IDX ETF	EXCHANGE TRADED FUND	22,427	21,735
ISHARES RUSSELL 2000 INDEX TRUST	EXCHANGE TRADED FUND	29,311	30,701
ISHARES MSCI GERMANY INDEX FD	EXCHANGE TRADED FUND	21,944	21,520
PIMCO CORPORATE INCOME FUND ETF	EXCHANGE TRADED FUND	36,570	36,706
POWERSHARES QQQQ ETF	EXCHANGE TRADED FUND	44,804	43,106
POWERSHARES DB COMMODITY IDX ETF	EXCHANGE TRADED FUND	45,245	42,463
POWERSHARES DB-UBS AGRICULTURE IDX ETF	EXCHANGE TRADED FUND	22,481	21,408
SPDR DB INTL GOV INFL-PRO BD ETF	EXCHANGE TRADED FUND	30,095	27,232
SPDR GOLD SHARES ETF	EXCHANGE TRADED FUND	21,398	20,920
VANGUARD DIV APPRECIATION ETF	EXCHANGE TRADED FUND	60,722	58,776
VANGUARD TOTAL BOND MARKET ETF	EXCHANGE TRADED FUND	38,069	38,647
WISDOMTREE DREYFUS EMERGING CURRENCY	EXCHANGE TRADED FUND	44,832	43,533
WISDOMTREE EMERGING ETF	EXCHANGE TRADED FUND	11,059	11,192
WISDOMTREE INDIA EARNING	EXCHANGE TRADED FUND	22,489	22,349
AXA SPONSORED ADR	550 SHARES INTERNATIONAL STOCK	14,583	11,269
BOC HONG KONG HOLDINGS ADR	40 SHARES INTERNATIONAL STOCK	1,864	1,758
CREDIT SUISSE GROUP ADR	100 SHARES INTERNATIONAL STOCK	2,754	1,914
GDF-SUEZ ADR	100 SHARES INTERNATIONAL STOCK	4,241	3,277
VOLVO AKTIEBOLAGET ADR	320 SHARES INTERNATIONAL STOCK	2,872	2,659

Schedule H, line 4i

Schedule of Assets (Held At End of Year)

For the plan year beginning 10/01/2009 and ending 09/30/2010
Name of plan: WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN
Employer Identification Number: 94-2327682 Three-digit plan number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Charles Schwab	Charles Schwab Cash	2935	2935
	3M Company	Common Stock	11269	17342
	Altria Group Inc	Common Stock	20547	13211
	AT&T Inc Comm	Common Stock	11510	13728
	Boeing Co	Common Stock	7178	10646
	Bristol Myers Squibb	Common Stock	15339	17622
	Chevron Corp New	Common Stock	11619	17021
	ConocoPhillips	Common Stock	12153	13783
	Dominion Res Inc VA	Common Stock	12478	13098
	Du Pont E I de Nemour&Co.	Common Stock	16360	21418
	Eli Lilly & Company	Common Stock	16982	13516
	FPL Group Inc./Nextera Energy	Common Stock	11389	12510
	General Electric Company	Common Stock	23020	19500
	Genuine Parts Co	Common Stock	15697	17836
	Heinz H J Co	Common Stock	12566	15632
	Intel Corp	Common Stock	8502	8448
	Johnson & Johnson	Common Stock	14296	14251
	Kimberly Clark Corp	Common Stock	15484	15612
	Kraft Foods Inc	Common Stock	16429	16664
	Microsoft Corp	Common Stock	7768	9061
	Philip Morris Intl Inc (Spinoff)	Common Stock	9573	13445
	Travelers Companies Inc	Common Stock	6805	8857
	Verizon Communications	Common Stock	11600	12058
	ABB Ltd ADR F	International Stock	5291	7814
	Allianz Se ADR F	International Stock	2069	2723
	AstraZeneca Plc ADR	International Stock	19696	24843
	BAE Systems PLC ADR	International Stock	5363	5610
	Bayer A G Sponsored ADRF	International Stock	5048	5579
	BHP Billiton Ltd ADR	International Stock	5215	6106
	BNP Parisbas ADR	International Stock	6411	7478
	BOC Hong Kong Hldgs ADRF	International Stock	5125	6971
	Br Amer Tobacco Plc ADRF Spon ADR	International Stock	8107	9712
	Chunghwa Telecm New ADRF Sponsored ADR	International Stock	11371	11883
	CIA Ener De Minas Gerais Spons	International Stock	4429	5950
	CIA Siderurgica Nacional Spons	International Stock	3260	7775
	Credit Suisse Grp ADR	International Stock	5669	4256
	Diageo Plc ADR	International Stock	6117	6211
	Diageo Plc Isin #Us25243Q2057	International Stock	16105	20703
	Enerplus Res Rd Tr Unti Ser G New Is	International Stock	12043	6180
	Eni Spa ADR	International Stock	1621	1727
	Fosters Group Ltd ADRF	International Stock	8854	10387
	France Telecom Sa ADR Reps 1 Ord	International Stock	5768	5383
	GDF Suez ADR	International Stock	5514	4661
	Hopewell Hldgs Ltd Spons ADR	International Stock	5030	3686
	HSBC Hldgs Plc Adr New F	International Stock	10840	12648
	HSBC Holding Plc ADR	International Stock	3507	6577
	Itau Uni Bnco Multi ADRF	International Stock	3220	5320
	Muenchener Rueckver ADRF	International Stock	4102	4019
	Nestle S A Sponsored ADR Repstg Reg	International Stock	6197	9645
	Nintendo Ltd ADRF 8 Adr Rep 1 Ord	International Stock	9046	6243
	Nokia Corp ADR	International Stock	13863	10531
	Novartis A G Spon ADR	International Stock	5984	8651
	Petrochina Co Ltd Spon ADR	International Stock	9035	13970
	Roche Hldg Ltd Spon ADRF	International Stock	6774	6525
	RWE Ag Spons ADR	International Stock	3915	4068

Siemens A G ADR	International Stock	8095	9486
Siliconware Spon Adr 2000	International Stock	4280	3631
Singapore Telecom Ltd Adr New 2006	International Stock	4504	8594
Taiwan Semiconductor Mfg	International Stock	7404	7402
Telefonica Spon ADR F	International Stock	5301	5932
Tesco PLC Sponsored ADRF	International Stock	7818	8218
Total S A ADR	International Stock	3955	4128
Unilever N V Isin#Us9047847093 Se	International Stock	13790	18526
Unilever N V NY shs Newf NY Registry Shs	International Stock	5713	6872
Utd Overseas Sk Spn ADRF	International Stock	3892	6964
Vermillion Energy/COM&N/C Vermilion	International Stock	3070	4856
Vodafone Group New Adr	International Stock	18424	17615
Vodafone Group Plc	International Stock	7819	9924
Zurich Final Svcs ADR	International Stock	6521	7072
American Fd Growth Fund Of America	Mutual Fund	475473	524973
Artisan Micap Value Fund	Mutual Fund	284662	284662
Columbia Acorn Fund	Mutual Fund	152738	152738
Dodge & Cox Stock Fund	Mutual Fund	346526	346526
Doubline Total Return	Mutual Fund	354000	364622
Harbor Int'L Fund	Mutual Fund	373201	373201
Pimco All Asset	Mutual Fund	327265	327265
Pimco Commodity Real Return	Mutual Fund	479620	479620
Pimco Total Return Portfolio	Mutual Fund	1392785	1464259
Primecap Odyssey Growth	Mutual Fund	543165	543165
Selected American Shares	Mutual Fund	201060	201060
Third Avenue Intl Value	Mutual Fund	225805	225805
Vanguard Emerging Markets	Mutual Fund	265855	246393
Wintergreen Fund	Mutual Fund	95000	97922
H C P Inc.	REIT	12170	13313
Health Care Reit Inc	REIT	12911	15622
Primarus Retail Real Estate	REIT	2604	3235
Riocan Real Est Invt Trf Unit	REIT	1408	3128
Charles Schwab	Schwab US Treas Money Fund	142823	142823
Berkshire Hathaway Cl B	Stock	133039	165360
Tortoise Egy Infrastruct	Stock	189145	263725
1PBAXAP - Maxim Aggressive Profile II	Great West Life	262277	288478
1PBAXMP - Maxim Moderate Profile II	Great West Life	421485	528019
1PBZXCP - Maxim Conservative Profile II	Great West Life	59974	82055
192AFEP - American Funds Europacific R3	Great West Life	83595	91779
1288MIM - MFS International Value R2	Great West Life	25178	25773
186OGA - Oppenheimer Global A	Great West Life	90078	94113
1241PIO - Putnam Intl Capital Opportunities	Great West Life	8725	8887
1226FA - First American Small Cap Select	Great West Life	12717	10799
193MX6 - Maxim Index 600	Great West Life	74845	76691
1125SS - STI Classic Small Cap Growth	Great West Life	34032	31227
1239CVR - Columbia Mid Cap Value	Great West Life	54094	56503
1225FL - Fidelity Advisor Leveraged Co Stk	Great West Life	45256	41497
1284LVP - Lord Abbett Value Opportunities	Great West Life	6594	7063
1MGRXTM -Maxim T. Rowe Price Mid-Cap Growth	Great West Life	30478	31415
180TEIX - Maxim T Rowe Price Equity Income	Great West Life	44532	48015
194MX5 - Maxim S & P 500 Index	Great West Life	97318	96722
1LGRMAR - Mariscio Focus	Great West Life	35481	32796
1LGROCA - Oppenheimer Capital Appreciation	Great West Life	49249	51815
195AFGF - American Funds Growth Fund	Great West Life	13565	12035
1227RD - Columbia Diversified Equity Income	Great West Life	6955	5787
1146NY - Davis NY Venture	Great West Life	5452	8163
1147VS - Invesco Van Kampen Comstock	Great West Life	231	215
1BIMXBI - Maxim Bond Index	Great West Life	62484	73780
1BMSXLC - Maxim Loomis Sayles Bond Portfolio	Great West Life	13312	17645
1BIMXUS - Maxim US Govt Securities Fund	Great West Life	29254	33267
1BIMPTR - Pimco Total Return Admin	Great West Life	7154	8391
1Port - Guaranteed Portfolio Fund	Great West Life	339174	359732
4BPAXCP	Great West Life	24	28
* Participant Loans	Interest Rates 5.25% - 9.13%	0	57481