Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/10/1997

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
DRS TEST & ENERGY MANAGEMENT, INC.

5 SYLVAN WAY
PARSIPPANY, NJ 07054

2b Employer Identification Number (EIN)
38-2774090

2c Sponsor's telephone number
973-898-1500

2d Business code (see instructions)
335310

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.	05/18/2011	MATTHEW TOGLIA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
DRS TEST & ENERGY MANAGEMENT, INC.

5 SYLVAN WAY
PARSIPPANY, NJ 07054

3b Administrator's EIN
38-2774090

3c Administrator's telephone number
973-898-1500

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**	259
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	0
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1G 1H 1B

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	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)	X	**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)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
DRS TEST & ENERGY MANAGEMENT, INC.

D Employer Identification Number (EIN)
38-2774090

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2 Assets:

a	Market value	**2a**	1305640
b	Actuarial value	**2b**	1436204

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	37	421509
b	For terminated vested participants	**3b**	91	512545
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		860968
	(3) Total active	**3c(3)**	131	860968
d	Total	**3d**	259	1795022

4 If the plan is at-risk, check the box and complete items (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**	

5	Effective interest rate	**5**	8.13 %
6	Target normal cost	**6**	38000

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

10/13/2010
Date

PAUL F. POLCHERT
Type or print name of actuary

08-02704
Most recent enrollment number

AON CONSULTING, INC.
Firm name

201-460-6699
Telephone number (including area code)

301 ROUTE 17 NORTH, 4TH FLOOR
RUTHERFORD, NJ 07070
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of -29.83 %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		16665
b	Interest on (a) using prior year's effective rate of 6.39 %		1065
c	Total available at beginning of current plan year to add to prefunding balance		17730
d	Portion of (c) to be added to prefunding balance		17730
12	Reduction in balances due to elections or deemed elections	0	17730
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	80.01 %
15	Adjusted funding target attainment percentage	15	80.01 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.27 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/18/2009	32640				
10/15/2009	12959				
12/31/2009	12959				
09/15/2010	60455				
			Totals ► 18(b)	119013	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	107630

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b** 3

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... [ ] Yes [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)..... **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)..... **31** 38000

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	358818	69592
b Waiver amortization installment.....		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)..... **34** 107592

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0

36 Additional cash requirement (item 34 minus item 35)..... **36** 107592

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)..... **37** 107630

38 Interest-adjusted excess contributions for current year (see instructions)..... **38** 38

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)..... **39** 0

40 Unpaid minimum required contribution for all years **40** 0

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

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

A Name of plan	B Three-digit plan number (PN) ▶	
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN		003
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
DRS TEST & ENERGY MANAGEMENT, INC.	38-2774090	

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).. . . . . ☐ 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

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

AON CONSULTING, INC.

22-2232264

(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?
11	ACTUARY	73000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DIVERSIFIED INVESTMENT ADVISORS

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 28 50 59 62 63 64	RECORDKEEPER	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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?
33	SECURITIES BROKER	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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
DIVERSIFIED INVESTMENT ADVISORS	12 15 28 50 59 62 63 64	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GE 3001 SUMMER STREET STAMFORD, CT 06904	FUND REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GE 3001 SUMMER STREET STAMFORD, CT 06904	FUND REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**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 01/01/2009 and ending 12/31/2009

A Name of plan
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
DRS TEST & ENERGY MANAGEMENT, INC.

D Employer Identification Number (EIN)
38-2774090

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: CORE BOND FUND

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-011	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

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)
13-3689044-001	C	0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

c EIN-PN 13-3689044-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): DIVERSIFIED INVESTMENT ADVISORS

c EIN-PN 13-3689044-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
DRS TEST & ENERGY MANAGEMENT, INC.

D Employer Identification Number (EIN)
38-2774090

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)	37581	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	655200	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	620728	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(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	1313509	0
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	7200	0
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	7200	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1306309	0

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)	119013	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		119013
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		127534
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		137857
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		384404
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	51157	
(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)		51157
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)	47500	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	13216	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		60716
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		111873
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		272531
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1578840

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: BEASON & NALLEY (2) EIN: 63-1159865

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		3000000
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)
DRS CONSOLIDATED RETIREMENT PLAN	13-2632319	004

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
DRS TEST & ENERGY MANAGEMENT, INC.

D Employer Identification Number (EIN)
38-2774090

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): _____ _____

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** 2

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):

DRS Test & Energy Management, LLC
Non-Bargaining Unit Defined Benefit Pension Plan
Financial Statements

December 31, 2009 and 2008

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beason & nalley

Independent Auditor's Report

To the Administrative Committee and Trustee
DRS Test & Energy Management LLC
Non-Bargaining Unit Defined Benefit Pension Plan
Huntsville, Alabama

We were engaged to audit the financial statements and supplemental schedule of DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan as of December 31, 2009 and 2008, and for the year ended December 31, 2009. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

Beason & Nalley, Inc.

Huntsville, Alabama

October 14, 2010

Beason & Nalley, Inc.

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DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan
Statements of Net Assets Available for Benefits
December 31, 2009 and 2008

	2009	2008
Assets:		
Investments	$ 1,537,585	$ 1,275,928
Receivables:		
Employer contributions receivable	60,455	37,581
Total Receivables	60,455	37,581
Total Assets	1,598,040	1,313,509
Liabilities:		
Other payables	46,700	17,500
Net Assets Available for Benefits	$ 1,551,340	$ 1,296,009

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

DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan
Statement of Changes in Net Assets Available for Benefits
For the year ended December 31, 2009

Additions:		
Additions to net assets attributed to:		
Investment Income:		
Net appreciation in fair value of investments	$	249,361
Dividends and interest income		16,030
Total Investment Income		265,391
Contributions:		
Employer		119,013
Total Contributions		119,013
Total Additions		384,404
Deductions:		
Benefits paid to participants		51,157
Administrative expenses		77,916
Total Deductions		129,073
Net Increase		255,331
Net Assets Available for Benefits:		
Beginning of year		1,296,009
End of year	$	1,551,340

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

1. Description of Plan

The following description of the DRS Test & Energy Management, LLC (the "Company") Non-Bargaining Unit Defined Benefit Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit pension plan sponsored by DRS Test & Energy Management, LLC, formerly PEI Electronics, Inc., covering substantially all nonunion employees of the former PEI Electronic, Inc. Effective November 2003, PEI Electronics, Inc. was purchased by DRS Test & Energy Management, LLC. As a result of this acquisition, effective March 2004, the name of the Plan was changed to the DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan. No other changes were made in regard to the Plan as a result of the acquisition. The Company acts as plan administrator, Aon Consulting serves as plan actuary, and State Street Bank and Trust acts as trustee. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective July 1, 2000, the Company amended the Plan to provide that (i) a participant's accrued benefit is frozen at the amount that the participant had accrued under the provisions of the Plan as of July 1, 2000 and no further benefit accruals will occur after that date; (ii) no employee shall become a participant in the Plan after July 1, 2000; and (iii) any participant who has not terminated service with the Company on July 1, 2000 shall be fully vested in his or her accrual benefit as of July 1, 2000.

Effective January 1, 2010, the Plan was merged into the DRS Technologies, Inc. Consolidated Retirement Plan.

Pension Benefits - The Plan provides for normal retirement benefits upon reaching age 62 and has provisions for early retirement, death, deferred, and disability benefits for those participants who are eligible to receive such benefits. Monthly benefits under the Plan are based on years of continuous service multiplied by the benefit rate, defined by the Plan document. Such benefits may be reduced by early retirement or survivor benefits.

Funding Policy - Contributions to the Plan are made solely by the Company. The Company's funding policy is annual contributions to the Plan in amounts, computed by the Plan's independent actuary, at least equal to the funding required under ERISA. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2009 and 2008.

Payment of Benefits - Upon reaching normal retirement age (62), a participant with a vested benefit exceeding $5,000 will begin receiving payments under a joint and survivor annuity over the life expectancy of the participants. Following the participant's death, the spouse will continue to receive benefits equal to 50% of the rate at which such benefits were payable to the participant. Upon termination, a participant with a vested benefit less than $5,000 will receive a lump sum payment in the amount of the vested benefit.

If a participant terminates prior to retirement age, the participant may receive benefit payments at the later of the participant reaching normal retirement age, the participant's tenth anniversary of the year in which participation began in the Plan or the participant's termination date. If an active employee becomes totally disabled and has ten years of service, the participant may begin immediately receiving benefit payments. If an active participant dies, the surviving spouse will receive death benefits in the form of a pre-retirement survivor annuity.

Administrative Expenses - Administrative expenses of the Plan are paid by the Company and the Plan.

2. Summary of Accounting Policies

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

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

Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants at the measurement date.

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.

Benefit Payments - Benefit payments to participants are recorded upon distribution.

3. Information Certified by the Trustee (Unaudited)

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedules.

The following table presents the fair value of the investments in this Plan that were certified by State Street Bank and Trust Company as of December 31, 2009 and 2008, respectively. Single investments representing more than 5% of the Plan's net assets as of December 31, 2009 and 2008 are separately identified.

Investments held by State Street Bank and Trust Company at estimated fair market value:	2009	2008
Core Bond (Fund 5 - CT)	$ 428,450	$ 379,808
GE Inst Inc Inv	189,378	185,152
GE Inst Us Eq Inv	118,864	89,834
GE Inst Sp500 Inv	79,387	*
GE Inst Intl Inv	299,164	234,916
Real Estate Fund (CT)	100,860	85,895
Other Investments	321,482	300,323
	$ 1,537,585	$ 1,275,928

* Denotes included in Other Investments

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $249,361 as follows:

	2009
Common collective trusts	$ 127,534
Mutual funds	121,827
Net change in fair value	$ 249,361

4. Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

The actuarial present value of accumulated plan benefits as of December 31, 2009 and 2008 is as follows:

	2009	2008
Vested benefits		
Participants and/or beneficiaries currently receiving benefits	$ 512,704	$ 457,104
Other participants	1,554,670	1,533,798
Total actuarial present value of accumulated plan benefits, as previously reported	2,067,374	1,990,902
Change in actuarial assumptions for December 31, 2008 subsequent to issuance of prior year audit report	-	(2,602)
Total actuarial present value of accumulated plan benefits, as restated	$ 2,067,374	$ 1,988,300

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2009 are as follows:

Actuarial present value of accumulated plan benefits at December 31, 2008, as previously reported	$	1,990,902
Change in actuarial assumptions for December 31, 2008 subsequent to issuance of prior year audit report		(2,602)
Actuarial present value of accumulated plan benefits at December 31, 2008		1,988,300
Increase (decrease) during the year attributable to:		
Benefits accumulated (including actuarial gain or loss)		(12,066)
Benefits paid		(51,157)
Increase in interest due to the decrease in the discount period		142,297
Actuarial present value of accumulated plan benefits at December 31, 2009	$	2,067,374

The significant actuarial assumptions used in the December 31, 2009 and 2008 valuations were: (a) "unit credit" actuarial valuation method, (b) life expectancy of participants (the RP-2000 Non-Annuitant and RP-2000 Annuitant Mortality Tables were used), (c) retirement age assumptions (the assumed average retirement age was 62), and (d) investment return. The 2009 and 2008 valuations included assumed average rates of return which are compounded annually at 7.25%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

5. Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides a 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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: Observable market based inputs or unobservable inputs that are corroborated by market data. 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 and 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's 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 December 31, 2009 and 2008.

Common collective trusts: Valued at the collective net asset value of the underlying investments held at year end.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008, respectively:

	For the year ended December 31, 2009		
	Level 1	Level 2	Total
Collective Trust			
Value funds	$ -	$ 95,934	$ 95,934
Growth funds	-	115,003	115,003
Specialty funds	-	100,860	100,860
Fixed income funds	-	449,390	449,390
Money market	-	26,506	26,506
Total Collective Trust	-	787,693	787,693
Mutual Funds			
Growth funds	118,864	-	118,864
Blend funds	142,485	-	142,485
Foreign funds	299,164	-	299,164
Fixed income funds	189,379	-	189,379
Total Mutual Funds	749,892	-	749,892
Total assets at fair value	$ 749,892	$ 787,693	$ 1,537,585

	For the year ended December 31, 2008		
	Level 1	Level 2	Total
Collective Trust			
Value funds	$ -	$ 77,338	$ 77,338
Growth funds	-	84,807	84,807
Specialty funds	-	85,895	85,895
Fixed income funds	-	393,139	393,139
Money market	-	14,021	14,021
Total Collective Trust	-	655,200	655,200
Mutual Funds			
Growth funds	89,834	-	89,834
Blend funds	110,826	-	110,826
Foreign funds	234,916	-	234,916
Fixed income funds	185,152	-	185,152
Total Mutual Funds	620,728	-	620,728
Total assets at fair value	$ 620,728	$ 655,200	$ 1,275,928

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

7. Tax Status

The Internal Revenue Service had determined and informed the Company by a letter dated December 30, 2002, that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code. The Plan has been amended since receiving the determination letter; however, the Company and the plan administrator believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2009	2008
Net assets available for benefits per the financial statements	$ 1,551,340	$ 1,296,009
Add: Additional expenses payable per the financial statements	27,500	10,300
Less: Net assets showing as transferred from the plan at December 31, 2009 per Form 5500	(1,578,840)	-
Net assets available for benefits per the Form 5500	$ -	$ (272,531)

The following is a reconciliation of administrative expenses per the financial statements to the Form 5500:

	2009
Administrative expenses per the financial statements	$ 77,916
Less: Additional expenses payable per the financial statements	(27,500)
Add: Additional expenses payable per prior year financial statements	10,300
Administrative expenses per the Form 5500	$ 60,716

Administrative expenses recorded on the Form 5500 do not include certain amounts related to services provided during the year ended December 31 but not submitted until after year end. The 2009 Form 5500 presents Plan assets as having been merged into the DRS Technologies, Inc. Consolidated Retirement Plan as of December 31, 2009. As noted in Note 11, this merger occurred on January 1. 2010.

9. Related-Party Transactions

Aon Consulting provides actuarial services for the Plan for which they are reimbursed within arm-lengths transactions from Plan assets at the direction of the Plan administrator. These transactions qualify as party-in-interest transactions. Fees paid by the Plan for the actuarial services totaled $35,500 for the year ended December 31, 2009.

10. 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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

11. Subsequent Events

The Company has evaluated subsequent events through October 14, 2010, the date on which the financial statements were available to be issued. As noted in Note 1, on January 1, 2010 the Plan was merged into the DRS Technologies, Inc. Consolidated Retirement Plan. Management has determined that no other subsequent events exist which require disclosure as of October 14, 2010.

Supplementary Information

DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan
Schedule of Assets Held for Investment Purposes
December 31, 2009

Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity date	Number of Shares or Units	Current Value
* State Street Bank and Trust Company	Core Bond (Fund 5 - CT)	17,641	$ 428,450
* State Street Bank and Trust Company	High Yield Bond (Fund 26 - CT)	800	20,941
* GE Asset Management	GE Inst Inc Inv	20,857	189,378
* State Street Bank and Trust Company	Value & Income (Fund 6 - CT)	1,753	48,403
* State Street Bank and Trust Company	Midcap Value Fund (CT)	2,542	47,531
* State Street Bank and Trust Company	Midcap Growth Fund (CT)	3,220	39,543
* GE Asset Management	GE Inst Us Eq Inv	11,310	118,864
* GE Asset Management	GE Inst Sp500 Inv	7,496	79,387
* GE Asset Management	GE Inst Smcp Inv	5,468	63,098
* GE Asset Management	GE Inst Intl Inv	27,025	299,164
* State Street Bank and Trust Company	Real Estate Fund (CT)	6,094	100,860
* State Street Bank and Trust Company	Money Market Fund (CT)	1,461	26,506
* State Street Bank and Trust Company	Dvfd Large Growth	3,018	75,460
			$ 1,537,585

* Represents a party in interest

The above information has been certified by State Street Bank and Trust Company, the trustee, as complete and accurate.

DRS TECHNOLOGIES

A Finmeccanica Company

October 6, 2010

Employee Benefits Security Administration
P.O. Box 7043
Lawrence, KS 66044-7043

Re: DRS Test & Energy Management, LLC DRS Test & Energy Management, LLC Non-Bargaining Unit Defined Benefit Pension Plan 2010 Form 5500

Dear Sir/Madam:

In connection with the indicated filing for the above-captioned plan (the "Plan"), we hereby request relief from any late filing penalties for the failure to file Form 5500 no later than August 31, 2010.

The Plan, along with other plans maintained by an affiliate of the Plan sponsor, was consolidated into a new plan, the DRS Consolidated Retirement Plan (the "Consolidated Plan"), effective January 1, 2010. Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, was filed for the 2009 Plan year ending December 31, 2009 for the Plan, requesting an extension to file until October 15, 2010. In accordance with what we understand to be Internal Revenue Service guidance and with Treasury advice on funding and Schedule B (now Schedule SB) filings for mergers occurring on the first day of a plan year (see Section 4.06(7) of Revenue Procedure 2000-40), we had intended not to file 2010 Forms 5500 for the Plan and the other merging plans but only to file one 2010 Form 5500 for the Consolidated Plan.

However in the course of preparing the 2009 Form 5500 after having requested an extension, we discovered that we could not prepare a "final" filing because there were assets remaining at December 31, 2009. Based on the advice of our independent qualified public accountant, we prepared such final filing for the one-day 2010 Plan year (January 1, 2010). Since our extension request did not encompass this one-day filing, that filing was technically due no later than August 31, 2010. Our request for relief is predicated on the technical nature of the lateness, the guidance cited above with respect to Schedule (S)B (Form 5500 and Schedule (S)B cannot be filed for different periods) and the fact that the possible need for a one-day 2010 filing did not become apparent until work began on the 2009 filing, which was after the deadline without extension for the one-day 2010 Plan year.

Please let us know if you require any additional information concerning this request.

Very truly yours,

Plan Administrator

DRS Technologies, Inc.
5 Sylvan Way
Parsippany, NJ 07054
Tel: 973.898.1500 Fax 973.451.3531 www.drs.com

Schedule SB, line 19 (c)
Discounted Employer Contributions
Non-Bargaining Unit Defined Benefit Pension Plan
EIN/PN: 42-1537952/003

Effective Interest Rate: 8.13%

Date of Contribution	Amount of Contribution	Discounted Contribution
9/18/2009	12,959	12,023
9/18/2009	12,959	12,159
9/18/2009	6,722	6,358
10/15/2009	12,959	12,187
12/31/2009	12,959	11,987
9/15/2010	60,455	52,916
Total	119,013	107,630

Schedule SB, line 22 - Description of Weighted Average Retirement Age
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

Retirement Age	Retirement Rate	Absolute Rate	Expected Retirement Age
62	100.0%	100.0000%	62.0000

Weighted Average Retirement Age:	62.000
Rounded for Schedule SB item 22:	62

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan

EIN: 38-2774090/ PN: 003

Cost Method

Funding Target: Traditional Unit Credit.

Asset Method

The actuarial value of assets is determined by averaging the gain/(loss) in excess of the expected asset gain/(loss) over 24 months. The assumed expected rate of return on plan assets to determine the expected asset gains is 7.25%, but not to exceed the third segment rate as of the prior plan year. The resulting average cannot be more than 110% or less than 90% of the Market Value of Assets.

Date of Calculations

The Valuation Date is January 1, 2009.

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by Diversified Investment Advisors, as of the end of the prior Plan Year.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Statement of Actuarial Assumptions/Methods

Interest and Other Rate Assumptions

Below is a summary of interest and inflation rates used for the January 1, 2009 valuation.

Interest Rates		Assumption
(1)	Funding	
	(a) Target Liabilities	Full Yield Curve for the month of October preceding the Valuation Date
	(b) Effective Interest Rate this Year	8.13%
(2)	FAS 35	7.25%

Other Rates		Assumption
(1)	Social Security Wage Bases	N/A
(2)	CPI for Social Security	N/A
(3)	Future Salaries	
	(c) Funding Target	N/A
	(d) FAS 35	None
(4)	Cost of Living Adjustment	N/A

Statement of Actuarial Assumptions/Methods

Decrement Assumptions

Below is a summary of decrements used in this valuation.

Mortality Decrements	Description
(5) Funding Target	
Actives and Inactives	RP-2000 IRS PPA Non-Annuitant (pre retirement) & Annuitant (post retirement); both tables projected to the valuation date
(6) FAS 35	
Actives and Inactives	RP-2000 IRS PPA Non-Annuitant (pre retirement) & Annuitant (post retirement); both tables projected to the valuation date

Retirement Decrement	
Age	Rates
62	1.000000

Disability Decrement		
	Male	Female
Age	Rates	Rates
None Assumed		

Termination Decrement		
	Male	Female
Age	Rates	Rates
25	0.052917	0.052917
40	0.035035	0.035035
55	0.000000	0.000000
65	0.000000	0.000000

The weighted average retirement age is 62. Sample Retirement, Disability, and Termination rates are shown in the tables above.

Marital Demographics

For the purpose of valuing pre-retirement death benefits, all employees are assumed to be married and participants are assumed to be the same age as their spouse.

Statement of Actuarial Assumptions/Methods

Expenses

The target normal cost is loaded by $38,000 for expenses.

Form of Benefit Payment

All participants are assumed to elect the Normal Form, which is a life annuity.

Changes in Valuation Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. Interest rates mandated by the Pension Protection Act are based on rates published two months before the valuation date (October rates). Last year rates published as of the valuation date were used (December).
2. The actuarial value of assets is determined using a smoothing method. Last year market value of assets was used.
3. The target normal cost is loaded by $38,000 for expenses. Last year no load for expenses was used.
4. The FAS 35 mortality assumption for valuing annual payments was changed from the RP-2000 Combined Healthy Male and Female Tables without projection to the RP-2000 IRS PPA Non-Annuitant (pre retirement) and Annuitant (post retirement) tables projected to the valuation date.

Schedule SB, Part V – Summary of Plan Provisions
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan

EIN: 38-2774090/ PN: 003

General Information

Plan Name:	DRS Test & Energy Management, Inc. Non-Bargaining Unit Defined Benefit Pension Plan
Original Effective Date:	January 10, 1997
Effective Date of Last Amendment:	January 1, 2008
Plan Year:	January 1st to December 31st
Employer Fiscal Year	April 1st to March 31st
Employer ID Number:	38-2774090
Plan Administrator's ID Number:	38-2774090
Plan Number:	003
Plan Administrator:	DRS Technologies, Inc.
Plan Trustee:	Diversified Investment Advisors

Eligibility

Plan benefits were frozen as of June 30, 2000 and no new entrants are allowed into the plan.

Summary of Plan Provisions

Years of Credited Service

Service after July 1, 2000 is not considered.

Vesting Service

One year of Vesting Service for each 12 consecutive month period during which the participants complete at least 1,000 hours.

Normal Retirement

Normal Retirement Date is the first day of the month coinciding with or next following age 62.

Early Retirement

None.

Disability Retirement

Total and Permanent Disability and completion of 10 Years of Vesting Service

Late Retirement

Later of attainment of age 62 or current age

Deferred Vested Retirement

Completion of 3 Years of Vesting Service

Normal Retirement Benefit

A monthly amount equal to $30 times the Participant's Years of Credited Service.

Plan benefits were frozen as of June 30, 2000.

Summary of Plan Provisions

Disability Retirement Benefit

Normal retirement benefit commencing at the Participant's Disability Retirement Date.

Late Retirement Benefit

The benefit is equal to the Actuarial Equivalent of the monthly retirement benefit such Participant was entitled to at the close of the prior Plan Year.

Deferred Vested Retirement Benefit

The accrued benefit at the time of termination is payable at age 62.

Spouse’s Pre-Retirement Death Benefit

The participant's spouse is provided with a lifetime monthly benefit payable at the participant’s Normal Retirement Date if the participant had 3 years of vesting service at the time of death.

(1) Death Before Earliest Commencement Date

If the participant dies before his earliest retirement date, the Pre-retirement Death Benefit will be determined as if he had elected a Qualified Joint and Survivor Annuity, terminated employment on the date of his death, survived to his earliest retirement date, retired and died the following day. Benefits may begin as early as the first day of the month in which the participant would have been eligible to retire.

(2) Death On or After Earliest Commencement Date

If the participant dies after meeting the eligibility requirements for retirement, but before benefits begin, the benefit will be determined as if he had retired on the day before his death and elected the Qualified Joint and Survivor Annuity form of payment. Benefits begin on the first day of the month following the month of participant’s death.

Summary of Plan Provisions

Normal Form of Payment

Single Employee - Life Annuity

Married Employee - An actuarially reduced 50% Joint and Survivor Annuity with the spouse as the beneficiary unless the participant rejects it and elects another with spousal consent.

Optional Methods of Settlement

50% or 75% Joint and Survivor Annuity, 10 or 20 Year Certain and Life Annuity

Small Pensions

Benefits with an actuarial present value of less than $5,000 are paid by the Plan committee in the form of a lump sum without the participant's consent.

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the Plan is terminated, the Plan assets will be distributed among the Plan participants based upon a priority allocation procedure, and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Schedule SB, Line 25 – Change in Method

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The actuarial value of assets is determined using a smoothing method. Last year market value of assets was used.

Schedule SB, Line 26 – Schedule of Active Participant Data

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan

EIN: 38-2774090/ PN: 003

	Years of Credited Service as of 01/01/2009									
Age	Under 1	01-04	05-09	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25											
25 - 29											
30 - 34		1	1								2
35 - 39		3	11								14
40 - 44		2	5								7
45 - 49		7	23								30
50 - 54		1	19								20
55 - 59		7	25								32
60 - 64		2	18								20
65 - 69		1	1								2
70 & Up			4								4
Totals		24	107								131

The following table shows averages for the costed participants in the current valuation.

Averages	Amount
Age:	34.86
Credited Service:	5.45

Schedule SB, Line 32 – Schedule of Amortization Bases

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

The table below lists the Funding Target Shortfall amortization bases included in the calculation of the Plan's Minimum Required Contribution as of January 1, 2009.

Date Established	Period Remaining	Current Year Present Value Factor[1]	Balance		Annual Payment
			Original	Remaining	
01/01/2008	6	4.998889	$312,964	$259,117	$51,835
01/01/2009	7	5.614894	$99,701	$99,701	$17,757
Total				$358,818	$69,592

[1] Calculated using the full yield curve interest rates for the current Plan Year.

Schedule C, Line 2(h) Formula Descriptions

DRS TEST & ENERGY MANAGEMENT, INC. NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN
EIN No.: 38-2774090, Plan No. 003
Plan Year Ending: 12/31/2009

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

Diversified Investment Advisors (13-3689044)
National Financial Services (04-3523567)
Mid Atlantic Capital Corporation (25-1409618)

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to Diversified Investment Advisors	Revenue to National Financial Services	Revenue to Mid Atlantic Capital Corporation
GE	GE INST US EQTY	1/1/2009	12/31/2009	14.505	0.495	
GE	GE INST INCOME	1/1/2009	12/31/2009	9.670	0.330	
GE	GE INST SMCAP EQ	1/1/2009	12/31/2009	9.670	0.330	
GE	GE INST INTL EQTY	1/1/2009	12/31/2009	14.505	0.495	

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

▶ File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

DRS TEM NON-BARGAINING UNIT DEFINED BENEFIT PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

DRS TEST & ENERGY MANAGEMENT, INC.

D Employer Identification Number (EIN)

38-2774090

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		2a	1,305,640
	b Actuarial value		2b	1,436,204
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	37	421,509
	b For terminated vested participants	3b	91	512,545
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		860,968
	(3) Total active	3c(3)	131	860,968
	d Total	3d	259	1,795,022
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5	Effective interest rate		5	8.13 %
6	Target normal cost		6	38,000

Statement by Enrolled Actuary

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

SIGN HERE

Paul F Polchert

Signature of actuary

10/13/10

Date

PAUL F. POLCHERT

Type or print name of actuary

08-02704

Most recent enrollment number

AON CONSULTING, INC.

Firm name

(201)460-6699

Telephone number (including area code)

301 ROUTE 17 NORTH, 4TH FLOOR

RUTHERFORD NJ 07070

Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of (29.83)%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		16,665
	b Interest on (a) using prior year's effective rate of 6.39 %		1,065
	c Total available at beginning of current plan year to add to prefunding balance		17,730
	d Portion of (c) to be added to prefunding balance		17,730
12	Reduction in balances due to elections or deemed elections	0	17,730
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	80.01 %
15	Adjusted funding target attainment percentage	15	80.01 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.27 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/18/2009	32,640				
10/15/2009	12,959				
12/31/2009	12,959				
09/15/2010	60,455				
			Totals ► 18(b)	119,013	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	107,630

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) — **21b**: 3

22 Weighted average retirement age — **22**: 62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [ ] Yes [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years — **28**: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) — **29**: 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — **30**: 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) — **31**: 38,000

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	358,818	69,592
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 107,592

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0

36 Additional cash requirement (item 34 minus item 35) — **36**: 107,592

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 107,630

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 38

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) — **39**: 0

40 Unpaid minimum required contribution for all years — **40**: 0

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan

EIN: 38-2774090/ PN: 003

Cost Method

Funding Target: Traditional Unit Credit.

Asset Method

The actuarial value of assets is determined by averaging the gain/(loss) in excess of the expected asset gain/(loss) over 24 months. The assumed expected rate of return on plan assets to determine the expected asset gains is 7.25%, but not to exceed the third segment rate as of the prior plan year. The resulting average cannot be more than 110% or less than 90% of the Market Value of Assets.

Date of Calculations

The Valuation Date is January 1, 2009.

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by Diversified Investment Advisors, as of the end of the prior Plan Year.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Statement of Actuarial Assumptions/Methods

Interest and Other Rate Assumptions

Below is a summary of interest and inflation rates used for the January 1, 2009 valuation.

Interest Rates		Assumption
(1)	Funding	
	(a) Target Liabilities	Full Yield Curve for the month of October preceding the Valuation Date
	(b) Effective Interest Rate this Year	8.13%
(2)	FAS 35	7.25%

Other Rates		Assumption
(1)	Social Security Wage Bases	N/A
(2)	CPI for Social Security	N/A
(3)	Future Salaries	
	(c) Funding Target	N/A
	(d) FAS 35	None
(4)	Cost of Living Adjustment	N/A

Statement of Actuarial Assumptions/Methods

Decrement Assumptions

Below is a summary of decrements used in this valuation.

Mortality Decrements	Description
(5) Funding Target	
Actives and Inactives	RP-2000 IRS PPA Non-Annuitant (pre retirement) & Annuitant (post retirement); both tables projected to the valuation date
(6) FAS 35	
Actives and Inactives	RP-2000 IRS PPA Non-Annuitant (pre retirement) & Annuitant (post retirement); both tables projected to the valuation date

Retirement Decrement	
Age	Rates
62	1.000000

Disability Decrement		
Age	Male Rates	Female Rates
None Assumed		

Termination Decrement		
Age	Male Rates	Female Rates
25	0.052917	0.052917
40	0.035035	0.035035
55	0.000000	0.000000
65	0.000000	0.000000

The weighted average retirement age is 62. Sample Retirement, Disability, and Termination rates are shown in the tables above.

Marital Demographics

For the purpose of valuing pre-retirement death benefits, all employees are assumed to be married and participants are assumed to be the same age as their spouse.

Statement of Actuarial Assumptions/Methods

Expenses

The target normal cost is loaded by $38,000 for expenses.

Form of Benefit Payment

All participants are assumed to elect the Normal Form, which is a life annuity.

Changes in Valuation Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. Interest rates mandated by the Pension Protection Act are based on rates published two months before the valuation date (October rates). Last year rates published as of the valuation date were used (December).
2. The actuarial value of assets is determined using a smoothing method. Last year market value of assets was used.
3. The target normal cost is loaded by $38,000 for expenses. Last year no load for expenses was used.
4. The FAS 35 mortality assumption for valuing annual payments was changed from the RP-2000 Combined Healthy Male and Female Tables without projection to the RP-2000 IRS PPA Non-Annuitant (pre retirement) and Annuitant (post retirement) tables projected to the valuation date.

Schedule SB, Part V – Summary of Plan Provisions
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

General Information

Plan Name:	DRS Test & Energy Management, Inc. Non-Bargaining Unit Defined Benefit Pension Plan
Original Effective Date:	January 10, 1997
Effective Date of Last Amendment:	January 1, 2008
Plan Year:	January 1st to December 31st
Employer Fiscal Year	April 1st to March 31st
Employer ID Number:	38-2774090
Plan Administrator's ID Number:	38-2774090
Plan Number:	003
Plan Administrator:	DRS Technologies, Inc.
Plan Trustee:	Diversified Investment Advisors

Eligibility

Plan benefits were frozen as of June 30, 2000 and no new entrants are allowed into the plan.

Summary of Plan Provisions

Years of Credited Service

Service after July 1, 2000 is not considered.

Vesting Service

One year of Vesting Service for each 12 consecutive month period during which the participants complete at least 1,000 hours.

Normal Retirement

Normal Retirement Date is the first day of the month coinciding with or next following age 62.

Early Retirement

None.

Disability Retirement

Total and Permanent Disability and completion of 10 Years of Vesting Service

Late Retirement

Later of attainment of age 62 or current age

Deferred Vested Retirement

Completion of 3 Years of Vesting Service

Normal Retirement Benefit

A monthly amount equal to $30 times the Participant's Years of Credited Service.

Plan benefits were frozen as of June 30, 2000.

Summary of Plan Provisions

Disability Retirement Benefit

Normal retirement benefit commencing at the Participant's Disability Retirement Date.

Late Retirement Benefit

The benefit is equal to the Actuarial Equivalent of the monthly retirement benefit such Participant was entitled to at the close of the prior Plan Year.

Deferred Vested Retirement Benefit

The accrued benefit at the time of termination is payable at age 62.

Spouse's Pre-Retirement Death Benefit

The participant's spouse is provided with a lifetime monthly benefit payable at the participant's Normal Retirement Date if the participant had 3 years of vesting service at the time of death.

(1) Death Before Earliest Commencement Date

If the participant dies before his earliest retirement date, the Pre-retirement Death Benefit will be determined as if he had elected a Qualified Joint and Survivor Annuity, terminated employment on the date of his death, survived to his earliest retirement date, retired and died the following day. Benefits may begin as early as the first day of the month in which the participant would have been eligible to retire.

(2) Death On or After Earliest Commencement Date

If the participant dies after meeting the eligibility requirements for retirement, but before benefits begin, the benefit will be determined as if he had retired on the day before his death and elected the Qualified Joint and Survivor Annuity form of payment. Benefits begin on the first day of the month following the month of participant's death.

Summary of Plan Provisions

Normal Form of Payment

Single Employee - Life Annuity

Married Employee - An actuarially reduced 50% Joint and Survivor Annuity with the spouse as the beneficiary unless the participant rejects it and elects another with spousal consent.

Optional Methods of Settlement

50% or 75% Joint and Survivor Annuity, 10 or 20 Year Certain and Life Annuity

Small Pensions

Benefits with an actuarial present value of less than $5,000 are paid by the Plan committee in the form of a lump sum without the participant's consent.

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the Plan is terminated, the Plan assets will be distributed among the Plan participants based upon a priority allocation procedure, and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Schedule SB, line 19 (c)
Discounted Employer Contributions
Non-Bargaining Unit Defined Benefit Pension Plan
EIN/PN: 42-1537952/003

Effective Interest Rate: 8.13%

Date of Contribution	Amount of Contribution	Discounted Contribution
9/18/2009	12,959	12,023
9/18/2009	12,959	12,159
9/18/2009	6,722	6,358
10/15/2009	12,959	12,187
12/31/2009	12,959	11,987
9/15/2010	60,455	52,916
Total	119,013	107,630

Schedule SB, line 22 - Description of Weighted Average Retirement Age
DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

Retirement Age	Retirement Rate	Absolute Rate	Expected Retirement Age
62	100.0%	100.0000%	62.0000

Weighted Average Retirement Age:	62.000
Rounded for Schedule SB item 22:	62

Schedule SB, Line 25 – Change in Method

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The actuarial value of assets is determined using a smoothing method. Last year market value of assets was used.

Schedule SB, Line 26 – Schedule of Active Participant Data

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan

EIN: 38-2774090/ PN: 003

	Years of Credited Service as of 01/01/2009									
Age	Under 1	01-04	05-09	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25											
25 - 29											
30 - 34		1	1								2
35 - 39		3	11								14
40 - 44		2	5								7
45 - 49		7	23								30
50 - 54		1	19								20
55 - 59		7	25								32
60 - 64		2	18								20
65 - 69		1	1								2
70 & Up			4								4
Totals		24	107								131

The following table shows averages for the costed participants in the current valuation.

Averages	Amount
Age:	34.86
Credited Service:	5.45

Schedule SB, Line 32 – Schedule of Amortization Bases

DRS TEM Non-Bargaining Unit Defined Benefit Pension Plan
EIN: 38-2774090/ PN: 003

The table below lists the Funding Target Shortfall amortization bases included in the calculation of the Plan's Minimum Required Contribution as of January 1, 2009.

Date Established	Period Remaining	Current Year Present Value Factor[1]	Balance		Annual Payment
			Original	Remaining	
01/01/2008	6	4.998889	$312,964	$259,117	$51,835
01/01/2009	7	5.614894	$99,701	$99,701	$17,757
Total				$358,818	$69,592

[1] Calculated using the full yield curve interest rates for the current Plan Year.