

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>11/01/2009</u> and ending <u>10/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
	1c Effective date of plan <u>04/01/1985</u>
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u> <u>1488 WEST 9TH STREET</u> <u>SUITE 600</u> <u>CLEVELAND, OH 441131299000</u>	2b Employer Identification Number (EIN) <u>34-1107044</u> 2c Plan sponsor's telephone number <u>216-781-9144</u> 2d Business code (see instructions) <u>541310</u>
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u> <u>1488 WEST 9TH STREET</u> <u>SUITE 600</u> <u>CLEVELAND, OH 441131299000</u>	3b Administrator's EIN <u>34-1107044</u> 3c Administrator's telephone number <u>216-781-9144</u>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a <u>18</u>
b Total number of participants at the end of the plan year	5b <u>14</u>
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information
7 Plan Assets and Liabilities	
a Total plan assets	7a (a) Beginning of Year <u>651043</u> (b) End of Year <u>618434</u>
b Total plan liabilities	7b <u>0</u> <u>0</u>
c Net plan assets (subtract line 7b from line 7a)	7c <u>651043</u> <u>618434</u>
8 Income, Expenses, and Transfers for this Plan Year	
a Contributions received or receivable from:	(a) Amount (b) Total
(1) Employers	8a(1) <u>115000</u>
(2) Participants	8a(2) <u>0</u>
(3) Others (including rollovers)	8a(3) <u>0</u>
b Other income (loss)	8b <u>54203</u>
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c <u>169203</u>
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d <u>195175</u>
e Certain deemed and/or corrective distributions (see instructions)	8e <u>0</u>
f Administrative service providers (salaries, fees, commissions)	8f <u>6637</u>
g Other expenses	8g <u>0</u>
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h <u>201812</u>
i Net income (loss) (subtract line 8h from line 8c)	8i <u>-32609</u>
j Transfers to (from) the plan (see instructions)	8j <u>0</u>

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

1A 1G 1I 3D

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

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

Part VI Pension Funding Compliance

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

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

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

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

b Enter the minimum required contribution for this plan year.....	12b	0
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	0
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	0

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	05/19/2011	ALAN SILIKO
	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

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
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For calendar plan year 2009 or fiscal plan year beginning 11/01/2009 and ending 10/31/2010

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

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

A Name of plan <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u>	D Employer Identification Number (EIN) <u>34-1107044</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>651043</u>
b Actuarial value	2b <u>651043</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>2</u> <u>419929</u>
b For terminated vested participants	3b <u>1</u> <u>51274</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>495545</u>
(3) Total active	3c(3) <u>15</u> <u>495545</u>
d Total	3d <u>18</u> <u>966748</u>
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 <u>6.51</u> %
6 Target normal cost	6 <u>0</u>

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	<u>05/18/2011</u>
Signature of actuary <u>KATHLYN PITASSI</u>	Date <u>11-02557</u>
Type or print name of actuary <u>NATIONAL ASSOCIATES, INC.</u>	Most recent enrollment number <u>440-333-0222</u>
Firm name <u>20325 CENTER RIDGE ROAD</u> <u>SUITE 405</u> <u>CLEVELAND, OH 44116-3570</u>	Telephone number (including area code)
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	91854	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	20048	0
9	Amount remaining (Item 7 minus item 8).....	71806	0
10	Interest on item 9 using prior year's actual return of <u>11.08</u> %	7956	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of _____ %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	79762	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	59.09 %
15	Adjusted funding target attainment percentage.....	15	59.09 %
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	61.74 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	67.34 %

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
11/02/2010	60000				
11/30/2010	11000				
12/21/2010	11000				
01/21/2011	11000				
02/22/2011	11000				
03/14/2011	11000				
			Totals ►	18(b)	115000
				18(c)	

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 107243
20 Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b	If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 5.35 %	2nd segment: 6.61 %	3rd segment: 6.67 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	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	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	337464	66176
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	66176
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	66176
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	107243
38 Interest-adjusted excess contributions for current year (see instructions).....	38	41067
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

DEFINED BENEFIT PENSION PLAN**OF KA, INC.**

Schedule of Active Participant Data

Plan Year: 11/1/2009 to 10/31/2010

Valuation Date: 11/1/2009

Age/ Svc	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	Total
0	0	0	0	0	0	0	0	0	0	0	0	0
1-4	0	0	0	0	0	0	0	0	0	0	0	0
5-9	0	0	0	0	0	0	0	0	0	0	0	0
10-14	0	0	0	1	1	2	0	0	1	0	0	5
15-19	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	1	2	2	0	2	0	0	7
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	1	0	0	1
35-39	0	0	0	0	0	0	0	0	1	1	0	2
40+	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	1	2	4	2	0	5	1	0	15

*Employees who have not met the minimum eligibility requirements are excluded

Average Age: 52.5

Average Service: 21

ACTUARIAL COST METHOD AND STATEMENT OF ASSUMPTIONS

I. ACTUARIAL COST METHOD

Unit Credit

II. ACTUARIAL ASSUMPTIONS

- a. Interest
 - (i) Segment Rates Seg 1: 5.35% Seg 2: 6.61% Seg 3: 6.67%
 - (ii) Applicable Month November, 2009
 - (iii) Effective Interest Rate 6.24%
- b. Mortality Table Prescribed tables
- c. Turnover None
- d. Salary Scale None
- e. Retirement Age 65
- f. Normal Form of Annuity Life with 120 payments guaranteed
- g. Valuation of Assets Market Value

III. ACCRUED BENEFITS (417(e))

- a. Interest
 - (i) Segment Rates Seg 1: 3.53% Seg 2: 4.81% Seg 3: 5.10%
 - (ii) Applicable month November, 2009

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2009 or fiscal plan year beginning 11/01/2009 and ending 10/31/2010

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

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

A Name of plan DEFINED BENEFIT PENSION PLAN OF K. A., INC.	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DEFINED BENEFIT PENSION PLAN OF K. A., INC.	D Employer Identification Number (EIN) 34-1107044	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2009</u>		
2	Assets:		
	a Market value.....	2a	651043
	b Actuarial value.....	2b	651043
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	419929
	b For terminated vested participants	3b	51274
	c For active participants:		
	(1) Non-vested benefits.....	3c(1)	0
	(2) Vested benefits.....	3c(2)	495546
	(3) Total active	3c(3)	495546
	d Total.....	3d	966748
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.51 %
6	Target normal cost.....	6	0

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		05/18/2011
	Signature of actuary	Date
	KATHLYN PITASSI	11-02557
	Type or print name of actuary	Most recent enrollment number
	NATIONAL ASSOCIATES, INC.	440-333-0222
	Firm name	Telephone number (including area code)
	20325 CENTER RIDGE ROAD SUITE 405 CLEVELAND OH 441163570	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part IV Plan Characteristics

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

1A 1S 1I 3D

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

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

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

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....

12b	0
-----	---

c Enter the amount contributed by the employer to the plan for this plan year.....

12c	0
-----	---

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)

12d	0
-----	---

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

Part VII Plan Terminations and Transfers of Assets

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

13a	
-----	--

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

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

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

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

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

SIGN HERE		5/18/11	ALAN SILIKO
	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

SUMMARY OF PLAN PROVISIONS

1. Eligibility

Employees are eligible to participate on the Entry Date following one year of service \ and age 21. Participation was frozen 10/31/99.

2. Normal Retirement

Normal Retirement is the later of age 65 or 5 years of participation.

The Normal Retirement Benefit is a monthly benefit equal to 12.5% of the highest 5-year average monthly compensation up to the integration level, plus 25% of average monthly compensation in excess of the integration level, reduced for less than 25 years of service. Benefit accruals and compensation used to determine benefit accruals were frozen 11/15/93.

3. Accrued Retirement Benefit

The accrued retirement benefit is the normal retirement benefit prorated on service.

4. Postponed Retirement

Participants may postpone retirement beyond normal retirement age. Upon request, the participant will receive a benefit equal to the greater of the actuarial equivalent of the normal retirement benefit or a benefit based on average compensation and service at the postponed retirement date.

5. Vested Benefit Upon Termination of Employment

In the event of termination of employment for any reason other than death, disability, or retirement, participants are 20% vested in their accrued benefit after one year of service, increasing annually to 100% after five years of service. This benefit will be reduced for early payment.

6. Death Benefit Before Retirement

The beneficiary of an active Participant will receive the actuarial equivalent of the participant's accrued retirement benefit.

7. Normal Form of Pension Benefit

The normal form of benefit is a monthly income payable for life with 120 payments guaranteed. Optional forms of benefit are available, subject to the joint and survivor benefit requirements for married participants.

Attachment to 2009 Schedule SB, line 32 – Schedule of Amortization Bases
EIN: 34-1107044 PN: 001

**DEFINED BENEFIT PENSION PLAN
OF KA, INC.**

Shortfall Amortization
Valuation Date: November 1, 2009

Valuation <u>Date</u>	Amortization <u>Method</u>	Number of Future <u>Installments</u>	<u>Installment</u>	Value of Future <u>Installments</u>
11/1/2008	7-Year	6	\$66,660	\$351,239
11/1/2009	7-Year	7	<u>\$ (484)</u>	<u>\$(13,775)</u>
			\$66,176	\$337,464

[illegible]

Attachment to 2009 Schedule SB, line 22 – EIN: 34-1107044 PN: 001

The Normal Retirement Age under the Plan is 65.