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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|---|---|

|  |  |
|--|--|
| <b>Part I</b>  | <b>Annual Report Identification Information</b>  |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |  |
| <b>A</b> This return/report is for:  | <input type="checkbox"/> a multiemployer plan;<br><input checked="" type="checkbox"/> a single-employer plan;<br><input type="checkbox"/> a multiple-employer plan; or<br><input type="checkbox"/> a DFE (specify) ____                                    |
| <b>B</b> This return/report is:  | <input type="checkbox"/> the first return/report;<br><input checked="" type="checkbox"/> an amended return/report;<br><input type="checkbox"/> the final return/report;<br><input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                 | <input type="checkbox"/>   |
| <b>D</b> Check box if filing under:  | <input checked="" type="checkbox"/> Form 5558;<br><input type="checkbox"/> automatic extension;<br><input type="checkbox"/> special extension (enter description)  |
| <input type="checkbox"/> the DFVC program;   |  |

|  |   |  |            |                                      |              |  |        |  |  |
|--|---|--|------------|--------------------------------------|--------------|--|--------|--|--|
| <b>Part II</b>   | <b>Basic Plan Information</b> —enter all requested information  |  |            |                                      |              |  |        |  |  |
| <b>1a</b> Name of plan<br>WIN-HOLT EQUIPMENT CORP 401(K) SAVINGS & RETIREMENT PLAN   | <table border="1"> <tr> <td><b>1b</b> Three-digit plan number (PN) ▶</td> <td>003</td> </tr> <tr> <td><b>1c</b> Effective date of plan</td> <td>02/01/1983</td> </tr> </table>  | <b>1b</b> Three-digit plan number (PN) ▶       | 003        | <b>1c</b> Effective date of plan     | 02/01/1983   |  |        |  |  |
| <b>1b</b> Three-digit plan number (PN) ▶   | 003   |  |            |                                      |              |  |        |  |  |
| <b>1c</b> Effective date of plan   | 02/01/1983  |  |            |                                      |              |  |        |  |  |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br>WIN-HOLT EQUIPMENT CORPORATION<br><br>141 EILEEN WAY<br>SYOSSET, NY 11791 | <table border="1"> <tr> <td><b>2b</b> Employer Identification Number (EIN)</td> <td>11-1735819</td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number</td> <td>516-222-0335</td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td>332900</td> </tr> <tr> <td colspan="2"></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN) | 11-1735819 | <b>2c</b> Sponsor's telephone number | 516-222-0335 | <b>2d</b> Business code (see instructions) | 332900 |  |  |
| <b>2b</b> Employer Identification Number (EIN)   | 11-1735819  |  |            |                                      |              |  |        |  |  |
| <b>2c</b> Sponsor's telephone number   | 516-222-0335  |  |            |                                      |              |  |        |  |  |
| <b>2d</b> Business code (see instructions)   | 332900  |  |            |                                      |              |  |        |  |  |
|  |   |  |            |                                      |              |  |        |  |  |
|  |   |  |            |                                      |              |  |        |  |  |

**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.

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 05/23/2011 | JONATHAN HOLTZ   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | 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")

WIN-HOLT EQUIPMENT CORPORATION

141 EILEEN WAY  
SYOSSET, NY 11791**3b** Administrator's EIN

11-1735819

**3c** Administrator's telephone number

516-222-0335

**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**

335

**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**

153

**b** Retired or separated participants receiving benefits.....**6b**

0

**c** Other retired or separated participants entitled to future benefits.....**6c**

184

**d** Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

337

**e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

0

**f** Total. Add lines **6d** and **6e**.....**6f**

337

**g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

278

**h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

2

**7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2J 2K 2G 2F 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**9a** Plan funding arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)**a Pension Schedules**(1) ☒**R** (Retirement Plan Information)(2) ☐**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(3) ☐**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary**b General Schedules**(1) ☒**H** (Financial Information)(2) ☐**I** (Financial Information - Small Plan)(3) ☐**A** (Insurance Information)(4) ☒**C** (Service Provider Information)(5) ☒**D** (DFE/Participating Plan Information)(6) ☐**G** (Financial Transaction Schedules)

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

|   |   |
|---|---|
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009      |   |
| <b>A</b> Name of plan<br>WIN-HOLT EQUIPMENT CORP 401(K) SAVINGS & RETIREMENT PLAN               | <b>B</b> Three-digit plan number (PN) ▶ 003                 |
|   |   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>WIN-HOLT EQUIPMENT CORPORATION | <b>D</b> Employer Identification Number (EIN)<br>11-1735819 |

|               |  |
|---------------|--|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|---|

|  |
|--|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|--|

|   |
|---|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|---|

|   |
|---|
| <b>(b)</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)

GELLER GROUP ADVISORY

462 SEVENTH AVENUE  
SIXTH FLOOR  
NEW YORK, NY 10001

20-4136613

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|--|---|---|---|--|---|
| 27                            | NONE   | 6952  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>   | Yes <input type="checkbox"/> No <input type="checkbox"/>  |  | Yes <input type="checkbox"/> No <input type="checkbox"/>  |

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

GELLER GROUP LLC

462 SEVENTH AVENUE  
SIXTH FLOOR  
NEW YORK, NY 10001

20-4134933

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|--|---|---|---|--|---|
| 15                            | NONE   | 3859  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>   | 0  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

|                    |   |                     |              |
|--------------------|---|---------------------|--------------|
| <b>a</b> Name:     | CHODOR & ASSOCIATES CPA'S                               | <b>b</b> EIN:       | 27-0312364   |
| <b>c</b> Position: | ACCOUNTANTS   |                     |              |
| <b>d</b> Address:  | 601 WEST 26TH STREET<br>SUITE 830<br>NEW YORK, NY 10001 | <b>e</b> Telephone: | 908-279-4223 |

Explanation: CONSOLIDATING ACCOUNTING PRACTICES

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |

Explanation:



**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  
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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

|  |  |   |
|--|--|---|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|--|---|

|  |  |            |
|--|--|------------|
| For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u> |  |            |
| <b>A</b> Name of plan<br><u>WIN-HOLT EQUIPMENT CORP 401(K) SAVINGS &amp; RETIREMENT PLAN</u>             | <b>B</b> Three-digit plan number (PN)                                  | <u>003</u> |
|  |  |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WIN-HOLT EQUIPMENT CORPORATION</u>   | <b>D</b> Employer Identification Number (EIN)<br><br><u>11-1735819</u> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....   | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....   | <b>1b(1)</b>    | 2334                  | 42997           |
| <b>(2)</b> Participant contributions .....  | <b>1b(2)</b>    | 5838                  |                 |
| <b>(3)</b> Other.....   | <b>1b(3)</b>    | 7031                  |                 |
| <b>c</b> General investments:   |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 13236                 |                 |
| <b>(2)</b> U.S. Government securities.....  | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....   | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....  | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....   | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....  | <b>1c(8)</b>    | 59725                 | 137424          |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 687014                | 705784          |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 2491635               | 3358427         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....   | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities .....  | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 3266813               | 4244632         |

**Liabilities**

|   |           |      |       |
|---|-----------|------|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |      |       |
| <b>h</b> Operating payables .....   | <b>1h</b> |      |       |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |      |       |
| <b>j</b> Other liabilities .....  | <b>1j</b> | 5250 | 24065 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 5250 | 24065 |

**Net Assets**

|   |           |         |         |
|---|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 3261563 | 4220567 |
|---|-----------|---------|---------|

**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 |
|--|-----------------|------------|-----------|
| <b>a Contributions:</b>  |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....  | <b>2a(1)(A)</b> | 81154      |           |
| <b>(B)</b> Participants .....  | <b>2a(1)(B)</b> | 212883     |           |
| <b>(C)</b> Others (including rollovers) .....  | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....  | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 294037    |
| <b>b Earnings on investments:</b>  |                 |            |           |
| (1) Interest:  |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....  | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....  | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....  | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....   | <b>2b(1)(E)</b> | 5088       |           |
| <b>(F)</b> Other .....   | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 5088      |
| (2) Dividends: <b>(A)</b> Preferred stock .....  | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....  | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 53551      |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 53551     |
| (3) Rents .....  | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....  | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |

|   |                 | (a) Amount | (b) Total |
|---|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            | 14050     |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 702654    |
| <b>c</b> Other income.....  | <b>2c</b>       |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 1069380   |

**Expenses**

|  |              |       |        |
|--|--------------|-------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |       |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 83101 |        |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |       |        |
| (3) Other .....  | <b>2e(3)</b> |       |        |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |       | 83101  |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |       | 15057  |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |       |        |
| <b>h</b> Interest expense.....   | <b>2h</b>    |       |        |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |       |        |
| (2) Contract administrator fees .....  | <b>2i(2)</b> |       |        |
| (3) Investment advisory and management fees .....  | <b>2i(3)</b> | 6952  |        |
| (4) Other .....  | <b>2i(4)</b> | 5266  |        |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |       | 12218  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |       | 110376 |

**Net Income and Reconciliation**

|   |              |  |        |
|---|--------------|--|--------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 959004 |
| <b>l</b> Transfers of assets:   |              |  |        |
| (1) To this plan.....   | <b>2l(1)</b> |  |        |
| (2) From this plan .....  | <b>2l(2)</b> |  |        |

**Part III Accountant's Opinion**

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

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

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

(1) Name: GRASSI & CO., CPA'S PC

(2) EIN: 11-3266576

**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  |
|---|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |         |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....  |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....  |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....   | X   |    | 2000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....   |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....  |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....  |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....  |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....  |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....  |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....   |     | X  |         |
| <b>n</b> 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. ....  |     |    |         |

- 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)

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



|   |  |  |
|---|--|--|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|   |  | <b>2009</b>                                    |
|   |  | <b>This Form is Open to Public Inspection.</b> |

|  |  |  |
|--|--|--|
| For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u> |  |  |
| <b>A</b> Name of plan<br><u>WIN-HOLT EQUIPMENT CORP 401(K) SAVINGS &amp; RETIREMENT PLAN</u>             | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>              |  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WIN-HOLT EQUIPMENT CORPORATION</u>   | <b>D</b> Employer Identification Number (EIN)<br><u>11-1735819</u> |  |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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..... 

|          |          |
|----------|----------|
| <b>1</b> | <u>0</u> |
|----------|----------|

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 11-3143517

**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..... 

|          |  |
|----------|--|
| <b>3</b> |  |
|----------|--|

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ Yes ☐ No ☐ N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6**

|   |           |  |
|---|-----------|--|
| <b>a</b> Enter the minimum required contribution for this plan year .....   | <b>6a</b> |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b> |  |
| <b>c</b> 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)..... | <b>6c</b> |  |

**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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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**

|  |  |
|--|--|
| <b>a</b> Does the ESOP hold any preferred stock? .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes <input type="checkbox"/> 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): \_\_\_\_\_

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

|  |            |  |
|--|------------|--|
| <b>a</b> The current year .....  | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|  |            |  |
|--|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....   | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN**

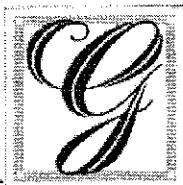
**FINANCIAL STATEMENTS**

**DECEMBER 31, 2009**

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Win-Holt Equipment Corporation  
401(k) Employee Savings and Retirement Plan

We have audited the accompanying statement of net assets available for benefits of Win-Holt Equipment Corporation 401(k) Employee Savings and Retirement Plan (the "Plan") at December 31, 2009, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. The statement of net assets available for benefits of Win-Holt Equipment Corporation 401(k) Employee Savings and Retirement Plan at December 31, 2008 was audited by other auditors whose report dated October 5, 2009, expressed an unqualified opinion on that statement.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding Win-Holt Equipment Corporation 401(k) Employee Savings and Retirement Plan's net assets available for benefits at December 31, 2009, and changes therein for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule H, line 4i- Schedule of Assets (Held at End of Year) at December 31, 2009, is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Grassi & Co., CPAs, P.C.*

GRASSI & CO., CPAs, P.C.

Jericho, New York  
May 17, 2011

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### HEADQUARTERS:

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WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2009 AND 2008

ASSETS

|                                | <u>2009</u>      | <u>2008</u>      |
|--------------------------------|------------------|------------------|
| INVESTMENTS, AT FAIR VALUE     | \$ 4,064,211     | \$ 3,156,291     |
| CONTRIBUTIONS RECEIVABLE:      |                  |                  |
| Employer                       | 42,997           | 2,334            |
| Participant                    | -                | 5,838            |
| Other                          | -                | 7,031            |
| Total Contributions Receivable | <u>42,997</u>    | <u>15,203</u>    |
| PARTICIPANT LOANS              | <u>137,424</u>   | <u>59,725</u>    |
| TOTAL ASSETS                   | <u>4,244,632</u> | <u>3,231,219</u> |

LIABILITIES

|   |                     |                     |
|---|---------------------|---------------------|
| EXCESS DEFERRAL CONTRIBUTIONS PAYABLE   | 15,057              | -                   |
| DISTRIBUTIONS PAYABLE   | <u>9,008</u>        | <u>5,250</u>        |
| TOTAL LIABILITIES   | <u>24,065</u>       | <u>5,250</u>        |
| NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE  | <u>4,220,567</u>    | <u>3,225,969</u>    |
| ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR<br>FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS | <u>(3,312)</u>      | <u>35,594</u>       |
| NET ASSETS AVAILABLE FOR BENEFITS   | <u>\$ 4,217,255</u> | <u>\$ 3,261,563</u> |

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

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2009

ADDITIONS TO PLAN ASSETS ATTRIBUTED TO:

|   |                |
|---|----------------|
| Interest and dividend income                  | \$ 58,639      |
| Net appreciation in fair value of investments | <u>713,392</u> |
| Total investment income                       | <u>772,031</u> |

Contributions:

|                     |                |
|---------------------|----------------|
| Employer            | 81,154         |
| Participant         | <u>212,883</u> |
| Total contributions | <u>294,037</u> |

|                 |                  |
|-----------------|------------------|
| Total Additions | <u>1,066,068</u> |
|-----------------|------------------|

DEDUCTIONS FROM PLAN ASSETS ATTRIBUTED TO:

|                               |              |
|-------------------------------|--------------|
| Benefits paid to participants | 83,101       |
| Corrective distributions      | 15,057       |
| Administrative expenses       | 6,952        |
| Other expenses                | <u>5,266</u> |

|                  |                |
|------------------|----------------|
| Total Deductions | <u>110,376</u> |
|------------------|----------------|

|              |         |
|--------------|---------|
| NET INCREASE | 955,692 |
|--------------|---------|

NET ASSETS AVAILABLE FOR BENEFITS:

|                   |                     |
|-------------------|---------------------|
| Beginning of year | <u>3,261,563</u>    |
| End of year       | <u>\$ 4,217,255</u> |

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



WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 1 - Description of Plan

The following description of Win-Holt Equipment Corporation 401(k) Employee Savings and Retirement 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 sponsored by Win-Holt Equipment Corporation (the "Sponsor"). The Plan's custodian and administrator are Fidelity Investments and Geller Group, LLC, respectively.

The Plan is a defined contribution plan covering substantially all employees who have completed ninety days of service and have earned a minimum annual salary of \$21,000.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

The Plan allows each participant to contribute up to 70% of the participant's annual compensation, on a pre-tax basis, to the Plan. However, total deferrals in any taxable year, may not exceed the limitations set forth by the Internal Revenue Service. A participant's total pre-tax contribution may not exceed \$16,500 for the year ended December 31, 2009. Additionally, participants who attain age 50 by the end of the Plan year may make an additional pre-tax catch-up contribution of up to \$5,500 for the year ended December 31, 2009. A participant may stop contributing to the Plan at any time. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. All participants upon entry to the Plan elect the type of investment fund and funds into which they are to contribute. Participants may elect to change the type of investment allocation at any time during the year. The Sponsor contributes a matching contribution of 50% of the first 6% of compensation that a participant contributes to the Plan. Furthermore, a special Qualified Non-Elective Contribution ("QNEC") may be made at the discretion of the Sponsor on behalf of eligible non-highly compensated participants. For the 2009 Plan year, the Sponsor elected not to make such a discretionary contribution. Employer contributions vest ratably over 5 years.

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 1 - Description of Plan (cont'd.)

Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of the employer's contribution and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Participants shall have a vested percentage in their employer contribution accounts according to a graded vesting schedule based on years of service. Participants are 100% vested after five years of service.

Participant Loans

The Plan provides for loans to participants which are repaid through payroll deductions. Loans (i) bear a reasonable rate of interest, (ii) are secured by the participant's account, (iii) are available to all participants and their beneficiaries on a uniform and non-discriminatory basis, (iv) are limited to 50% of the participant's vested account balance, (v) provide for repayment over a period not to exceed five years unless such loan is used to purchase a primary residence, (vi) are limited to an amount not to exceed \$50,000 and (vii) are available only from accounts deferred through salary reduction and vested employer matching amounts. Interest is charged by the Plan at the prime rate in effect on the date of the loan plus 1%. At December 31, 2009, interest rates ranged from 4.25% to 9.25%.

A loan will not be issued for an amount less than \$1,000 and no loan will be issued to a participant with an existing loan outstanding. Spousal consent is required for loans in excess of \$5,000.

Payment of Benefits

Participants' benefits under the Plan are payable to participants, their beneficiaries or their estates upon the termination of employment, normal retirement, late retirement, disability, death or hardship. Benefits are payable in the form of lump-sum distributions to participants with account balances of \$5,000 or less. Benefits are payable in the form of (i) joint and survivor annuities to married participants and (ii) life annuities to unmarried participants with account balances in excess of \$5,000. Participants are entitled to receive a distribution of their rollover accounts at any time.

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 1 - Description of Plan (cont'd.)

Forfeitures

Pursuant to the Plan Document, forfeitures must first be used to pay Plan expenses and then to reduce any employer matching contributions. At December 31, 2009 and 2008, forfeited non-vested accounts totaled \$27,504 and \$23,278, respectively. During the year ended December 31, 2009, the Sponsor's contributions were reduced by \$3,131 of forfeited non-vested accounts.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

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

Excess Contributions Payable

The Plan is required to return contributions received during the Plan year in excess of the Internal Revenue Code limits. The amounts due to participants at December 31, 2009 and 2008 were \$15,057 and \$0, respectively.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

The Sponsor may, at its discretion, pay all or part of the expenses of maintaining the Plan. For 2009, the Sponsor paid all except \$12,218 of the expenses for maintaining the Plan.

Reclassifications

Certain accounts relating to the prior year have been reclassified to conform to the current year's presentation.

Subsequent Events

The Plan administrator has evaluated all events or transactions that occurred after December 31, 2009 through the date of the audit of these financial statements. During this period, there were no material subsequent events requiring disclosure.

Note 3 - Investments

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

|   | <u>2009</u> | <u>2008</u> |
|---|-------------|-------------|
| Oppenheimer Global Opportunities CI A Fund          | \$ 227,813  | **          |
| Morley Stable Value 50 BP Fund, at contract value   | 705,784     | *           |
| Gartmore Stable Value 50 BP Fund, at contract value | *           | \$ 687,014  |
| Oakmark Equity and Income Fund                      | 1,231,912   | 993,471     |
| Columbia Acorn Class Z Fund                         | 259,335     | **          |
| Black Rock All Cap Energy & Resources A             | 257,941     | **          |
| Pimco Total Return Admin, Shares Fund               | 264,874     | 406,345     |

\* Same fund - name changed in 2009.

\*\* Represents less than 5% of the Plan's net assets at December 31, 2008.

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 \$713,392.

|   |                   |
|---|-------------------|
| Mutual funds                                  | \$ 702,654        |
| Common collective trust                       | 10,738            |
| Net Appreciation in Fair Value of investments | <u>\$ 713,392</u> |

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 4 - Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2009 and 2008.

The Level 1 inputs relate to mutual funds whose underlying assets are valued at the net asset value (NAV) of shares held by the Plan at year end.

The Level 2 inputs relate to a common collective trust whose underlying assets consist primarily of synthetic guaranteed investment contracts which are valued at fair value by discounting related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The Level 3 inputs relate to participant loans that are valued at amortized cost, which approximates fair value.

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 4 - Fair Value Measurements (cont'd.)

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

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

| <u>Assets at Fair Value at December 31, 2009</u> |                     |                   |                   |                     |
|--|---------------------|-------------------|-------------------|---------------------|
|  | <u>Level 1</u>      | <u>Level 2</u>    | <u>Level 3</u>    | <u>Total</u>        |
| Mutual Funds                                     |                     |                   |                   |                     |
| Short-Term                                       | \$ 42,090           | \$ -              | \$ -              | \$ 42,090           |
| Mid Cap  | 738,547             | -                 | -                 | 738,547             |
| Large Cap  | 1,558,463           | -                 | -                 | 1,558,463           |
| Bond   | 300,441             | -                 | -                 | 300,441             |
| International                                    | 460,945             | -                 | -                 | 460,945             |
| Specialty  | 257,941             | -                 | -                 | 257,941             |
| Total Mutual Funds                               | <u>3,358,427</u>    | <u>-</u>          | <u>-</u>          | <u>3,358,427</u>    |
| Common Collective Trust                          | <u>-</u>            | <u>705,784</u>    | <u>-</u>          | <u>705,784</u>      |
| Participant Loans                                | <u>-</u>            | <u>-</u>          | <u>137,424</u>    | <u>137,424</u>      |
| Total Assets at Fair Value                       | <u>\$ 3,358,427</u> | <u>\$ 705,784</u> | <u>\$ 137,424</u> | <u>\$ 4,201,635</u> |

| <u>Assets at Fair Value at December 31, 2008</u> |                     |                   |                  |                     |
|--|---------------------|-------------------|------------------|---------------------|
|  | <u>Level 1</u>      | <u>Level 2</u>    | <u>Level 3</u>   | <u>Total</u>        |
| Mutual Funds                                     | \$ 2,504,871        | \$ -              | \$ -             | \$ 2,504,871        |
| Common Collective Trust                          | -                   | 651,420           | -                | 651,420             |
| Participant Loans                                | <u>-</u>            | <u>-</u>          | <u>59,725</u>    | <u>59,725</u>       |
| Total Assets at Fair Value                       | <u>\$ 2,504,871</u> | <u>\$ 651,420</u> | <u>\$ 59,725</u> | <u>\$ 3,216,016</u> |

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 4 - Fair Value Measurements (cont'd.)

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009:

| <u>Level 3 Assets</u><br><u>Year Ended December 31, 2009</u> |                          |
|--|--------------------------|
|  | <u>Participant Loans</u> |
| Balance, January 1, 2009                                     | \$ 59,725                |
| Loans issued   | 104,639                  |
| Loan repayments  | <u>(26,940)</u>          |
| Balance, December 31, 2009                                   | <u>\$ 137,424</u>        |

Note 5 - Related Party Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Investments is the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to Fidelity Investments for investment management services amounted to \$6,952 for the year ended December 31, 2009.

Note 6 - Plan Termination

The employer reserves the right to terminate the Plan at any time. Termination of the Plan shall result in immediate vesting of the entire amount credited to each participant. Upon termination of the Plan, the trustees will direct the distribution of accounts in a manner permitted by the Plan as soon as practicable.

Note 7 - Tax Status

The Internal Revenue Service determined and informed the Sponsor by a letter dated October 30, 2000, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the date of the financial statements.

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note 8 - 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 accompanying Statements of Net Assets Available for Benefits.

Note 9 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2009 to the Form 5500:

|   | <u>2009</u>         |
|---|---------------------|
| Net assets available for benefits per the financial statements                                    | \$ 4,217,255        |
| Adjustment from contract value to fair value for<br>fully benefit-responsive investment contracts | <u>3,312</u>        |
| Net assets available for benefits per the Form 5500   | <u>\$ 4,220,567</u> |

The following is a reconciliation of net increase in net assets available for benefits per the financial statements for the year ended December 31, 2009 to the Form 5500:

|   |                   |
|---|-------------------|
| Net increase in net assets available for benefits per the<br>financial statements                 | \$ 955,692        |
| Adjustment from contract value to fair value for<br>fully benefit-responsive investment contracts | <u>3,312</u>      |
| Net income per the Form 5500  | <u>\$ 959,004</u> |



SUPPLEMENTAL SCHEDULE

Schedule H - Part IV - Line 4i - Schedule of Assets (Held at End of Year)  
Attachment - Form 5500  
Plan EIN: 11-1735819  
Plan Number: 001

WIN-HOLT EQUIPMENT CORPORATION  
401(k) EMPLOYEE SAVINGS AND RETIREMENT PLAN  
SUPPLEMENTAL SCHEDULE  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AT DECEMBER 31, 2009

| (a) | (b)  | (c)   | (d)    | (e)                 |
|-----|--|---|--------|---------------------|
|     | Identity of Issuer, Borrower,<br>Lessor or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, and Par or Maturity Value | Cost   | Current Value       |
|     | Mutual Funds:  |   |        |                     |
|     | Prime Fund   | Daily Money Class   | **     | \$ 40,531           |
|     | American Funds   | Beacon Large Cap Investor Fund  | **     | 44,077              |
|     | Artisan  | Mid Cap   | **     | 153,171             |
|     | Clipper  | Clipper   | **     | 110                 |
|     | Cohen & Steers   | Realty Shares   | **     | 87,657              |
|     | Columbia   | Acorn Class Z Fund  | **     | 259,335             |
| *   | Fidelity   | Diversified International Fund  | **     | 96,775              |
| *   | Fidelity   | Spartan US Equity Index Investor Class Fund   | **     | 87,443              |
| *   | Fidelity   | Low Priced Stock Fund   | **     | 169,975             |
|     | Goldman Sachs  | Mid Cap Value Class A Fund  | **     | 15,872              |
|     | Oakmark  | Select Fund   | **     | 41,102              |
|     | Mutual Series  | Global Discovery Class A  | **     | 136,357             |
|     | Value Line   | Premier Growth Fund   | **     | 52,538              |
|     | Weitz  | Value Fund  | **     | 661                 |
|     | Westcore   | Growth Fund   | **     | 105,593             |
|     | Wilshire   | Large Co Growth Port Investment Fund  | **     | 47,107              |
|     | Pimco  | Total Return Admin, Shares Fund   | **     | 264,874             |
|     | Pimco  | Long Term US Gov't Admin, Shares Fund   | **     | 35,567              |
|     | Oakmark  | Equity and Income Fund  | **     | 1,231,912           |
|     | Janus  | Balanced Fund Class J   | **     | 457                 |
|     | Oppenheimer  | Global Opportunities CI A Fund  | **     | 227,813             |
| *   | Fidelity   | Cash Reserves   | **     | 1                   |
| *   | Fidelity   | Retirement Government Money Market  | **     | 1,558               |
|     | Black Rock   | All Cap Energy & Resources A  | **     | 257,941             |
|     | Morley   | Stable Value 50 BP Fund   | **     | 705,784             |
|     | Participant Loans  | Interest rates ranging from 4.25% to 9.25%,<br>maturing from 2011 to 2014   | \$ -0- | 137,424             |
|     | Total Investments  |   |        | <u>\$ 4,201,635</u> |

\* Indicates Party-in-interest to the Plan.

\*\* Cost information is not required for participant-directed investments and therefore is not included.

See independent auditors' report.

Plan Name \_\_\_\_\_ EIN: \_\_\_\_\_  
Plan Sponsor's Name \_\_\_\_\_ PN: \_\_\_\_\_

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Plan Sponsor's Name \_\_\_\_\_ PN: \_\_\_\_\_

[illegible]

Plan Name \_\_\_\_\_ EIN: \_\_\_\_\_  
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[illegible]

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Plan Sponsor's Name \_\_\_\_\_ PN: \_\_\_\_\_

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