

Form 5500-SF <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</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>BOGE N. A. - SALARIED PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ►</td> <td><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>003</u>	1c Effective date of plan <u>01/01/1997</u>	
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2a Plan sponsor's name and address (employer, if for single-employer plan) <u>Z F GROUP N.A. OPERATIONS</u> <u>15811 CENTENNIAL DRIVE</u> <u>NORTHVILLE, MI 48167</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">2b Employer Identification Number (EIN) <u>61-1462969</u></td> </tr> <tr> <td>2c Plan sponsor's telephone number <u>734-207-2843</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>61-1462969</u>	2c Plan sponsor's telephone number <u>734-207-2843</u>	2d Business code (see instructions) <u>339900</u>	
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2c Plan sponsor's telephone number <u>734-207-2843</u>					
2d Business code (see instructions) <u>339900</u>					
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>Z F GROUP N.A. OPERATIONS</u> <u>15811 CENTENNIAL DRIVE</u> <u>NORTHVILLE, MI 48167</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">3b Administrator's EIN <u>61-1462969</u></td> </tr> <tr> <td>3c Administrator's telephone number <u>734-207-2843</u></td> </tr> </table>	3b Administrator's EIN <u>61-1462969</u>	3c Administrator's telephone number <u>734-207-2843</u>		
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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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">4b EIN</td> </tr> <tr> <td>4c PN</td> </tr> </table>	4b EIN	4c PN		
4b EIN					
4c PN					
5a Total number of participants at the beginning of the plan year	5a <u>94</u>				
b Total number of participants at the end of the plan year	5b <u>86</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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="width:20%;">(a) Beginning of Year</th> <th style="width:20%;">(b) End of Year</th> </tr> <tr> <td>a Total plan assets</td> <td>7a <u>2061436</u></td> <td><u>2165663</u></td> </tr> <tr> <td>b Total plan liabilities</td> <td>7b <u>0</u></td> <td><u>0</u></td> </tr> <tr> <td>c Net plan assets (subtract line 7b from line 7a).....</td> <td>7c <u>2061436</u></td> <td><u>2165663</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>2061436</u>	<u>2165663</u>	b Total plan liabilities	7b <u>0</u>	<u>0</u>	c Net plan assets (subtract line 7b from line 7a).....	7c <u>2061436</u>	<u>2165663</u>																														
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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)	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		X	
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	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
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	

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.	07/18/2011	CONNIE RIGHTMER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/18/2011	CONNIE RIGHTMER
	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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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>BOGE N. A. - SALARIED PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Z F GROUP N.A. OPERATIONS</u>	D Employer Identification Number (EIN) <u>61-1462969</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>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>2061436</u>
b	Actuarial value 2b <u>2061436</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>15</u> <u>726885</u>
b	For terminated vested participants 3b <u>79</u> <u>1577057</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>94</u> <u>2303942</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>6.66</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>04/27/2011</u>
Signature of actuary	Date
<u>CHARLES SCHNEIDER</u>	<u>11-02627</u>
Type or print name of actuary	Most recent enrollment number
<u>SCHNEIDER & BROWN CO, EA</u>	<u>513-984-6100</u>
Firm name	Telephone number (including area code)
<u>4520 COOPER RD STE 203</u> <u>CINCINNATI, OH 45242</u>	
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) 2010
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)	0	28176
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	28176
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of <u>12.25</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		553
b	Interest on (a) using prior year's effective rate of <u>6.40</u> %		68
c	Total available at beginning of current plan year to add to prefunding balance		621
d	Portion of (c) to be added to prefunding balance.....		553
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).....	0	553

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	89.45 %
15	Adjusted funding target attainment percentage.....	15	89.45 %
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	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/22/2010	50000	0			
Totals ▶			18(b)	50000	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 46226
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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.81 %	2nd segment: 6.69 %	3rd segment: 6.78 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 2
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	150901	36210
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	36210
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	36210
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	46226
38 Interest-adjusted excess contributions for current year (see instructions).....	38	10016
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	

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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**2010**This Form is Open to Public
Inspection**Part I Annual Report Identification Information**

For the calendar plan year 2010 or fiscal plan year beginning	01/01/2010	and ending	12/31/2010
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 BOGE N. A. - Salaried Plan	1b Three-digit plan number (PN) ▶ 003
2a Plan sponsor's name and address (employer, if for single-employer plan) Z F Group N.A. Operations 15811 Centennial Drive US Northville MI 48167	1c Effective date of plan 01/01/1997
3a Plan administrator's name and address (if same as plan employer, enter "Same") Same	2b Employer Identification Number (EIN) 61-1462969
	2c Plan sponsor's telephone number (734) 207-2843
	2d Business code (see instructions) 339900
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	3b Administrator's EIN
	3c Administrator's telephone number
5a Total number of participants at the beginning of the plan year	4b EIN
b Total number of participants at the end of the plan year	4c PN
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5a 94
	5b 86
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	5c
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.	☒ Yes ☐ No

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2,061,436	2,165,663
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	2,061,436	2,165,663
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	50,000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers).	8a(3)	0	
b Other income (loss)	8b	200,322	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		250,322
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	123,169	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	22,926	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		146,095
i Net income (loss) (subject line 8h from line 8c)	8i		104,227
j Transfers to (from) the plan (see instructions)	8j	0	

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 contribution 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	500,000
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 services 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	X	
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** _____

c Enter the amount contributed by the employer to the plan for this plan year **12c** _____

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** _____

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

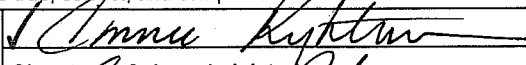
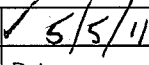
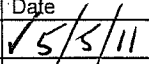
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):**13c(2)** EIN(s)**13c(3)** PN(s)**SIGN & RETURN**

SCHNEIDER & BROWN CO., E.A.
 4520 Cooper Road - Suite 203
 Cincinnati, Ohio 45242
 Phone: (513) 984-6100
 FAX: (513) 984-6105

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			Connie Rightmer
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			Connie Rightmer
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

BOGE North America Salaried Pension Plan

Summary of Plan Provisions

Effective date:	June 1, 1997. Spinoff from Eagle Pitcher Plan.
Paris Plant Shutdown: in 2009 No active employees.	Plan sponsor: Z F Group: Nth Am. Operations For Employees at BOGE NA Paris II. Location EIN: 61-1462969 PN003-Former: 23-1894884
Plan Year:	Calendar Year.
Eligibility:	Non-union employees after One Year of Service. : NA- Frozen 12/2003
Vesting Service	Includes service with EPI & Union.
Accrual Service:	Based on Completed Months since date of hire (including EPI service.)
Vesting Schedule:	100% after 5 Years (60 months)
Normal Retirement Date:	Age 65 with 5 years participation.
Early Retirement:	Age 55 with 10 Years Service. Reduced by 0.4% / month early for early ret. Commencement.
Death Benefit:	Standard pre-retirement 50% spouse survivor annuity. Non-spouse beneficiary may elect 120 months certain benefit at early ret. Elig date as if Employee elected ER with Life 10cc option.
Vested Termination Benefit:	Upon ceasing employment if benefit value under \$5,000, may elect lump sum. Otherwise standard ER & NRD elections.
Normal Retirement Benefit: Prior to Freeze Benefit Rule(s)	<p>Salaried Employees- All Service <u>Accruals Frozen as of December 30, 2003.</u> Single life annuity, or actuarial equivalent of 50% surv., 100% surv., Life with 10 CC. Minimum #1. \$20 per month PYS. Min. #2. 1.1% 5 Yyr High Avg Comp PYS. Other: #3. 2.06186% High 5 Yr Avg Comp PYS (max 20) + 0.51546% Avg % yr Comp. "PYS for serv 20-30 yrs. OFFSET by 2.5773% of Projected Soc Sec PYS (max 20 years).</p> <p>Hourly (Union) Employees: Prior to April 1996 Union employees included in this plan. Union Benefit in this plan were frozen as of April 1996. (New Hourly Plan Started.)</p>
GATT- IRC 417 rules.	One year stability period using rates 5 months prior to Jan 1. each year.

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996**

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2010 to 12/31/2010

Valuation Date: 1/1/2010

	<u>For PPA Funding</u>	<u>For Actuarial Equivalence</u>	<u>For 417(e)</u>
Interest Rates	Segment 1 4.81%	Pre-Retirement 6.00%	Segment 1 3.60%
	Segment 2 6.69%	Post-Retirement 6.00%	Segment 2 5.31%
	Segment 3 6.78%		Segment 3 5.47%
Pre-Retirement			
Turnover	None	None	None
Mortality	Male-modified RP2000 combined healthy male projected 25 & 17 yrs Female-modified RP2000 combined healthy female projected 25 & 17 yrs	GAR 94 Projctd to 2002 scale AA 50%M/50%F	2010 Applicable Mortality Table from Rev Rul 2006-67
Assumed Ret Age	Normal retirement age	Normal retirement age	
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 25 & 17 yrs Female-modified RP2000 combined healthy female projected 25 & 17 yrs	GAR 94 Projctd to 2002 scale AA 50%M/50%F	2010 Applicable Mortality Table from Rev Rul 2006-67
Assumed Benefit Form For Funding		Normal Form	
Calculated Effective Interest Rate		6.66%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996
EIN: 61-1462969 PN: 003**

Schedule SB Information
Valuation Date: January 1, 2010

Part I

Market Value of Assets	\$2,061,436
Actuarial Value of Assets	\$2,061,436

Funding Target/Participant Count Breakdown	Number	Funding Target
(a) Retired, Beneficiary, Disabled	15	\$726,885
(b) Terminated Vested	79	\$1,577,057
(c) Active		
(i) Non-vested benefits		\$0
(ii) Vested benefits		\$0
(iii) Total active	0	\$0
Total Funding Target		\$2,303,942

Effective Interest Rate	6.66%
-------------------------	-------

Target Normal Cost	\$0
--------------------	-----

Part II

Carryover balance at beginning of current plan year	\$0
Prefunding balance at beginning of current plan year	\$553
Prior year actual rate of return	12.25%

Part III

Funding target attainment percentage	89.45%
Adjusted funding target attainment percentage	89.47%
Prior year's funding percentage for purposes of 430(f)(3)	80.17%
Actuarial value of assets as a percentage of funding target	89.47%

Part IV

Discounted employer contributions	\$0
-----------------------------------	-----

Part V

Funding segment rates	4.81%	6.69%	6.78%
Applicable month			
Weighted average retirement age	65		

Part VIII

Target normal cost	\$0
--------------------	-----

	Outstanding Balance	Net Charges
Shortfall amortization charge	\$150,901	\$36,210
Minimum funding requirement (without regard to waivers and waiver charges)		\$36,210

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996**

Shortfall Amortization
Valuation Date: January 1, 2010

<u>Valuation Date</u>	<u>Amortization Method</u>	<u>Number of Future Installments</u>	<u>Installment</u>	<u>Value of Future Installments</u>
01/01/2008	7-year	5	\$9,129	\$41,643
01/01/2009	7-year	6	\$77,029	\$407,103
01/01/2010	7-year	7	<u>\$(49,948)</u>	<u>\$(297,845)</u>
Total			\$36,210	\$150,901

Included in other attachments.

Included in other attachments.

Included in other attachments.

Included in other attachments.

Included in other attachments.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2010**This Form is Open to Public
Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

► **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.

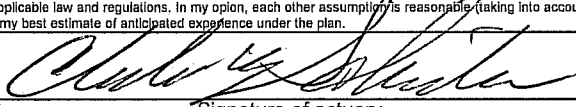
A Name of plan BOGE N. A. - Salaried Plan		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ Z F Group N.A. Operations		D Employer Identification Number (EIN) 61-1462969
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010		
2 Assets:		
a Market value	2a	2,061,436
b Actuarial value	2b	2,061,436
3 Funding target/participant count breakdown		
		(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	15 726,885
b For terminated vested participants	3b	79 1,577,057
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	0
d Total	3d	94 2,303,942
4 If the plan is at-risk, check the box and complete lines 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	6.66
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		04/27/2011
Signature of actuary		Date
Charles Schneider		11-02627
Type or print name of actuary		Most recent enrollment number
Schneider & Brown Co, EA		(513) 984-6100
Firm name		Telephone number (including area code)
4520 Cooper Rd Ste 203		
US Cincinnati OH 45242		
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) 2010
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)	0	28,176
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	28,176
9 Amount remaining (item 7 minus item 8)		0
10 Interest on item 9 using prior year's actual return of <u>12.25</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		553
b Interest on (a) using prior year's effective rate of <u>6.40</u> %		68
c Total available at beginning of current plan year to add to prefunding balance . . .		621
d Portion of item (c) to be added to prefunding balance		553
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).	0	553

Part III Funding percentages

14 Funding target attainment percentage	14	89.45 %
15 Adjusted funding target attainment percentage	15	89.45 %
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	80.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the 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
12/22/2010	50,000				
Totals ▶ 18(b)				50,000	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	46,226

20 Quarterly contributions and liquidity shortfall(s):

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
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment 4.81 %	2nd segment 6.69 %	3rd segment 6.78 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 2
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		150,901	36,210
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	36,210
		Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement		0	0
36 Additional cash requirement (item 34 minus item 35)		36	36,210
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)		37	46,226
38 Interest-adjusted excess contributions for current year (see instructions).		38	10,016
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		39	
40 Unpaid minimum required contribution for all years		40	