

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2010</div> 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>10/29/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☒ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information	
1a Name of plan <u>KEIHIN AIRCON NORTH AMERICA, INC. 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>KEIHIN AIRCON NORTH AMERICA, INC.</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <u>4400 N. SUPERIOR DRIVE</u> <u>MUNCIE, IN 47303</u> </div> <div style="width: 45%;"> <u>4400 N. SUPERIOR DRIVE</u> <u>MUNCIE, IN 47303</u> </div> </div>		1c Effective date of plan <u>02/01/2000</u>
2b Employer Identification Number (EIN) <u>35-2067570</u>		2c Sponsor's telephone number <u>765-213-4915</u>
2d Business code (see instructions) <u>336300</u>		

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	<u>08/12/2011</u>	<u>KIMBERLY WEST</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") KEIHIN AIRCON NORTH AMERICA, INC. 4400 N. SUPERIOR DRIVE MUNCIE, IN 47303	3b Administrator's EIN 35-2067570 3c Administrator's telephone number 765-213-4915
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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: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	162
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3D 3H

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
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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)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **10/29/2010**

A Name of plan KEIHIN AIRCON NORTH AMERICA, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 KEIHIN AIRCON NORTH AMERICA, INC.	D Employer Identification Number (EIN) 35-2067570	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FID.INV.INST.OPS.CO.
04-2647786

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	2150	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
ALLNZ NFJ DIV VAL A - BOSTON FINANC	0.25%	
04-2526037		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
FA STK SEL ALL CAP A - FIDELITY INV	0.35%	
04-2882358		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
JANUS FORTY S - JANUS SERVICES LLC	0.25%	
43-1804048		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
THORNBURG CORE GR R3 - BOSTON FINAN 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 10/29/2010

A Name of plan <u>KEIHIN AIRCON NORTH AMERICA, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) <u>001</u>
	C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEIHIN AIRCON NORTH AMERICA, INC.</u>
D Employer Identification Number (EIN) <u>35-2067570</u>	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	36724	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	177046	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2973602	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3187372	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3187372	0
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	129304	
(B) Participants	2a(1)(B)	235339	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		364643

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7480	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7484

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	15399	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		15399

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		260578
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		648104

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	197408	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		197408
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		-8
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2169	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2169
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		199569

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		448535
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		3635907

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: BKD, LLC

(2) EIN: 44-0160260

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 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)
KEIHIN NORTH AMERICA, INC. SVGS & R	35-1737524	001

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 10/29/2010

A Name of plan <u>KEIHIN AIRCON NORTH AMERICA, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEIHIN AIRCON NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>35-2067570</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

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:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Plan Administrator, Plan Management and 401(k) Committee
Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan
Muncie, Indiana

As part of our audit of the financial statements of Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan (Plan) as of and for the ten months ended October 31, 2010, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Plan's significant accounting policies are described in Note 2 of the audited financial statements.

Alternative Accounting Treatments

No matters are reportable.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- No matters are reportable

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- ASC 820, *Fair Value Measurements*
- Adoption of the provisions of ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. No adjustments were proposed or recorded as a result of our audit.

Auditor's Judgments About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Plan's application of accounting principles:

- No matters are reportable

Other Material Written Communications

Listed below are other material written communications between management and us related to the audit:

- Management representation letter (attached)

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements of the Plan as of and for the ten months ended October 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the Plan's financial statements on a timely basis. A deficiency in design exists when a control necessary to meet a control objective is missing or an existing control is not properly designed so that, even if the control operates as designed, a control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We observed the following matter that we consider a deficiency.

Deficiency

Prohibited Transactions

The Employee Benefits Security Administration of the Department of Labor requires participant contributions be remitted to the Plan trustee as soon as they can be reasonably segregated from the general assets of the employer, but in no event later than the 15th business day of the following month in which the participant contributions were withheld. The Plan Sponsor did not remit \$427 in participant contributions in a timely manner as defined by this provision due to the wrong payroll file being submitted for the May 14, 2010 payroll. The failure to remit these contributions in a timely manner is considered a prohibited transaction. We recommend Plan management consult with ERISA legal counsel to determine the best resolution to this matter.

OTHER MATTERS

Although not considered material weaknesses, significant deficiencies or other control deficiencies in internal control over financial reporting, we observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving accounting controls and the financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements if you require.

Current Economic Conditions

The current protracted economic decline continues to present difficult circumstances and challenges for retirement plans, including declines in the fair values of investments. The values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to investment values that could negatively impact the Plan.

Now, more than ever, we recommend the Plan Sponsor vigilantly monitor and aggressively manage the quality and values of investments, especially hard-to-value investments.

This communication is intended solely for the information and use of Plan management, the Plan Administrator, the 401(k) Committee and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Indianapolis, Indiana
August 9, 2011



KEIHIN AIRCON
NORTH AMERICA, INC.

4400 N. Superior Drive
Muncie, Indiana 47303
Phone: 765-213-4915
Fax: 765-213-4930
www.kac-inc.com

August 9, 2011

BKD, LLP
Certified Public Accountants
201 N. Illinois Street, Suite 700
Indianapolis, IN 46244

We are providing this letter in connection with your audits of our Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan financial statements as of and for the ten months ended October 31, 2010 and year ended December 31, 2009. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America and for the fair presentation of the accompanying supplemental schedule in conformity with the Department of Labor's Rules and Regulations under ERISA. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We understand that you will not express an unqualified opinion on the financial statements of the Plan for the ten months ended October 31, 2010 and year ended December 31, 2009, because at our request, you did not audit investment information provided by the trustee.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have made available to you:
 - (a) All financial records and related data.
 - (b) All minutes of trustee/administrative committee meetings held through the date of this letter. All unsigned minutes provided to you agree to the minutes which were approved at the meetings.
 - (c) All significant contracts.

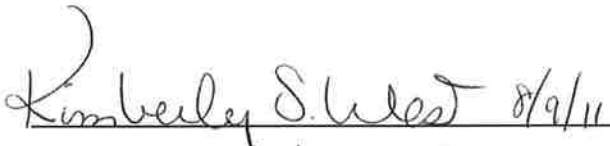
3. We have informed you of all current risks of a material amount that are not adequately prevented or detected by plan procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets or liabilities.
4. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
5. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from participants, former participants, regulators, third-party servicers or others.
7. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial records.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the date of the statement of net assets available for benefits requiring adjustment or disclosure in the financial statements.
 - (e) Related party or party in interest transactions, balances, arrangements or guarantees.
 - (f) Agreements to purchase assets previously sold.
 - (g) Violations of law, regulations or requirements of regulatory agencies which could materially affect the financial statements.

- (h) Unasserted claims or assessments that are probable of assertion and must be disclosed as a loss contingency. Neither the Plan nor the sponsor has sought or received attorney's services related to asserted or unasserted claims or assessment during or subsequent to the Plan's audit period related to any claims or assessments either asserted or unasserted. Also, we are not aware of any claims, asserted or unasserted, for which legal counsel should be sought.
 - (i) Reportable transactions as defined in Section 103(b)(3)(H) of ERISA.
- 8. The fair values of financial assets recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.
- 9. The Plan and the trust established under the Plan are qualified under the appropriate section of the Internal Revenue Code. Effective October 31, 2010, the Plan was merged into the Keihin North America, Inc. Savings and Retirement Plan (KNA Plan) and participant account balances were transferred to the KNA Plan as of the effective date. Required nondiscrimination testing under the appropriate Code Sections has been completed for the Plan, and any excess contributions have been disposed of in accordance with regulations.
- 10. The Plan instrument has not been amended during the year.
- 11. The Plan operates under a nonstandardized adoption agreement in connection with a prototype retirement plan and trust/custodial document sponsored by Fidelity Management and Research Company (Fidelity). Fidelity agreed to allow the Plan to amend the prototype plan for purposes of providing a dual service requirement, an immediate entry date and for a special one-time employer contribution to the Plan. In so doing, the Plan is considered to be an individually designed plan and is not covered by the IRS opinion letter issued to Fidelity for the prototype plan. We have filed a request for a determination letter, and we believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.
- 12. The Plan has complied with the fidelity bonding requirements of ERISA.
- 13. The Plan has made no investments during the year that violate the terms of the Plan or Trust Agreement.

14. Except as disclosed in the financial statements, the Plan has:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual agreements, for which noncompliance would materially affect the financial statements.
15. The financial statements disclose all significant estimates known to us. Significant estimates are estimates at the date of the statement of net assets available for benefits which could change materially within the next year.
16. The Plan has not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
17. With respect to any nonattest services you have provided us during the year, including compilation of the trial balance and preparation of the financial statements and related notes:
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
 - (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.
18. We have reviewed the reports of all transactions processed by third-party servicers, and, based on our review, we believe the transactions shown in the reports are valid and in accordance with our instructions to the third-party processor.
19. We represent that investments in the amount of \$3,468,736 and participant loans in the amount of \$167,171 (total assets of \$3,635,907) were transferred to a related plan which participants began participation effective November 1, 2010.
20. We have complied with the Department of Labor's regulations concerning the timely remittance of participant contributions, except for one instance in which

employee contributions in the amount of \$427 were not timely remitted. This nonexempt transaction has been properly disclosed in the financial statements..

21. We have apprised you of all communications, written or oral, with regulatory agencies concerning the operation of the Plan.
22. We acknowledge the current protracted economic decline continues to present difficult circumstances and challenges for retirement plans, including declines in the fair values of investments. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to investment values that could negatively impact the Plan. We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the Plan's financial statements. Further, the plan sponsor is solely responsible for all aspects of managing the Plan, including questioning the quality and valuation of investments.

Handwritten signature of Kimberly S. West in cursive script, followed by the date 8/9/11.

Kimberly West, Senior Human Resources
Manager

Handwritten signature of Greg Young in cursive script.

Greg Young, Vice President

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan

EIN 35-2067570 PN 001

Accountants' Report and Financial Statements
October 31, 2010 and December 31, 2009

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
October 31, 2010 and December 31, 2010

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Independent Accountants' Report

Plan Administrator
Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan
Muncie, Indiana

We were engaged to audit the accompanying statements of net assets available for benefits of Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan as of October 31, 2010 and December 31, 2009, and the related statements of changes in net assets available for benefits for the ten months ended October 31, 2010 and the year ended December 31, 2009 and the accompanying supplemental schedule. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3 and notes receivable from participants including interest thereon, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the ten months ended October 31, 2010 and the year ended December 31, 2009, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule as of and for the ten months ended October 31, 2010 and the year ended December 31, 2009. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

As discussed in Note 9, the Plan changed its method of accounting for notes receivable from participants.

BKD, LLP

Indianapolis, Indiana
August 9, 2011

Federal Employer Identification Number: 44-0160260

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
October 31, 2010 and December 31, 2009

Assets

	October 31, 2010	December 31, 2009 (As Adjusted - Note 9)
Investments , at fair value	\$ -	\$ 3,010,326
Notes Receivable From Participants	-	181,405
Net Assets Available for Benefits	<u>\$ -</u>	<u>\$ 3,191,731</u>

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Ten Months Ended October 31, 2010 and
Year Ended December 31, 2009

	Ten Months Ended October 31, 2010	Year Ended December 31, 2009 (As Adjusted - Note 9)
Additions		
Investment Income		
Net appreciation in fair value of investments	\$ 260,578	\$ 673,664
Interest and dividends	15,403	74,026
Net investment income	<u>275,981</u>	<u>747,690</u>
Interest Income From Participant Loans	<u>7,480</u>	<u>10,696</u>
Contributions		
Employer	129,305	158,161
Participants	<u>235,339</u>	<u>267,800</u>
	<u>364,644</u>	<u>425,961</u>
Total additions	<u>648,105</u>	<u>1,184,347</u>
Deductions		
Benefits paid to participants	201,760	376,357
Administrative expenses	2,169	3,300
Transfer of assets	<u>3,635,907</u>	<u>-</u>
Total deductions	<u>3,839,836</u>	<u>379,657</u>
Net Increase (Decrease)	(3,191,731)	804,690
Net Assets Available for Benefits, Beginning of Period	<u>3,191,731</u>	<u>2,387,041</u>
Net Assets Available for Benefits, End of Period	<u><u>\$ -</u></u>	<u><u>\$ 3,191,731</u></u>

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

Note 1: Description of the Plan

The following description of the Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan Document and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

General

The Plan is a defined-contribution plan sponsored by Keihin Aircon North America, Inc. (Company). Employees are immediately eligible to make salary deferrals and are eligible for matching contributions and discretionary employer contributions after attaining one year of eligible service and age 18. Any employee who is a Head Office Rotational Employee is excluded from participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Fidelity Management Trust Company is the trustee of the Plan.

Effective November 1, 2010, participants of the Plan began participating in a plan sponsored by Keihin North America, Inc. As such, total assets in the amount of \$3,635,907 were transferred to the Keihin North America, Inc. Savings and Retirement Plan on October 31, 2010.

Contributions

The Plan permits eligible employees through a salary deferral election to make annual contributions of up to 90% of eligible compensation. Employee rollover and catch-up contributions are also permitted. The Company makes matching contributions of 100% of employees' salary deferral amounts up to 3% of employees' compensation, 50% of employees' salary deferral amounts between 4% and 6% of employees' compensation and profit-sharing contributions. Company profit-sharing contributions are discretionary as determined by the Company's Board of Directors. Contributions are subject to certain limitations. No profit-sharing contributions were made in 2010 or 2009.

Participant Investment Account Options

Investment account options available include various funds. Each participant has the option of directing his contributions into any of the separate investment accounts and may change the allocation daily.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contribution and Plan earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefits to which a participant is entitled is the benefit that can be provided from the participant's account.

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401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

Vesting

Participants are immediately vested in their voluntary contributions and the Company's contribution plus earnings thereon.

Payment of Benefits

Upon termination of service, an employee may elect to receive either a lump-sum amount equal to the value of his account or installments. In-service withdrawals for participants who have attained age 59 1/2 or have met the hardship withdrawal requirements are provided by the Plan.

Participant Loans

The Plan Document includes provisions authorizing loans from the Plan to active eligible participants. Loans are made to any eligible participant demonstrating a qualifying need. The minimum amount of a loan shall be \$1,000. The maximum amount of a participant's loans is determined by the available loan balance restricted to the lesser of \$50,000 or 50% of the participant's vested account balance. All loans are covered by demand notes and are generally repayable over a period of five years through payroll withholdings unless the participant is paying the loan in full. All loans bear a reasonable rate of interest as determined by the Administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances.

Notes receivable from participants are reported at the amortized principal balance plus accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document.

Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA.

Note 2: Summary of Significant Accounting Policies

Method of Accounting

The accompanying financial statements are prepared on the accrual method of accounting.

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Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Quoted market prices, if available, are used to value investments. The amounts shown in Note 3 for securities that have no quoted market prices are estimated fair values.

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.

Plan Tax Status

The Plan operates under a nonstandardized adoption agreement in connection with a prototype retirement plan and trust/custodial document sponsored by Fidelity Management and Research Company (Fidelity). Fidelity agreed to allow the Company to amend the prototype plan for purposes of providing a dual service requirement, an immediate entry date and for a special one-time employer contribution to the Plan. In so doing, the Plan is considered to be an individually designed plan and is not covered by the IRS opinion letter issued to Fidelity for the prototype document. The Plan has filed a request for a determination letter but has not received the letter, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and that the Plan was qualified and the related trust was tax-exempt as of the financial statement date. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2007.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the employer or the Plan, at the employer's discretion.

Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
October 31, 2010 and December 31, 2009

Current Economic Conditions

The current economic decline continues to present retirement plans with difficult circumstances and challenges. The financial statements have been prepared using values and information currently available to the Plan.

Subsequent Events

Subsequent events have been evaluated through August 9, 2011, which is the date the financial statements were available to be issued.

Note 3: Investments

The Plan's investments are held by the trustee. The Plan's investments as of October 31, 2010 and December 31, 2009, (including investments bought, sold and held during the year/period) appreciated in fair value as follows:

		Ten Months Ended October 31, 2010	
		Net Appreciation in Fair Value During Period	Fair Value at End of Period
Mutual funds		\$ 260,578	\$ -
		Year Ended December 31, 2009 (As Adjusted - Note 9)	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Mutual funds		\$ 673,664	\$ 2,973,602
Money market fund		-	36,724
		<u>\$ 673,664</u>	<u>\$ 3,010,326</u>

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

The fair value of individual investments that represented 5% or more of the Plan's assets were as follows:

	October 31, 2010	December 31, 2009
Fidelity Advisor Freedom Fund 2015	\$ -	\$ 235,313
Fidelity Advisor Freedom Fund 2025	-	544,298
Fidelity Advisor Freedom Fund 2030	-	737,490
Fidelity Advisor Freedom Fund 2035	-	405,217
Fidelity Advisor Freedom Fund 2040	-	367,800

Interest and dividends realized on the Plan's investments for the ten months ended October 31, 2010 and the year ended December 31, 2009 were \$15,403 and \$74,026, respectively.

Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as 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. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

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

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds and the money market fund. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows and such investments are classified within Level 2 of the hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2010 and December 31, 2009.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Money market fund: Valued at cost, which approximates fair value.

Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements October 31, 2010 and December 31, 2009

The following table presents the fair value measurements of assets recognized in the accompanying statement of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2009:

2009 (As Adjusted - Note 9) Fair Value Measurements Using					
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
	Fair Value				
Mutual funds					
Large cap funds	\$ 87,773	\$ 87,773	\$ -	\$ -	
Mid cap funds	188,619	188,619	-	-	
Small cap funds	19,289	19,289	-	-	
International funds	24,962	24,962	-	-	
Other stock funds	2,000	2,000	-	-	
Blended investment funds	2,620,798	2,620,798	-	-	
Bond funds	30,161	30,161	-	-	
Money market fund	36,724	36,724	-	-	
	<u>\$ 3,010,326</u>	<u>\$ 3,010,326</u>	<u>\$ -</u>	<u>\$ -</u>	

Note 5: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain funds of the Plan custodian. The Plan paid \$2,169 and \$3,300 of fees to the trustee during the ten months ended October 31, 2010 and the year ended December 31, 2009. The Company provides certain administrative services at no cost to the Plan.

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

Note 6: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at October 31, 2010 and December 31, 2009, to Form 5500:

	October 31, 2010	December 31, 2009
Net assets available for benefits per the financial statements	\$ -	\$ 3,191,731
Less: Deemed distributed loans	-	(4,359)
Net assets available for benefits per Form 5500	<u>\$ -</u>	<u>\$ 3,187,372</u>

The following is a reconciliation of the increase (decrease) in net assets available for benefits per the financial statements for the ten months ended October 31, 2010 and the year ended December 31, 2009, to Form 5500:

	Ten Months Ended October 31, 2010	Year Ended December 31, 2009
Increase (decrease) in net assets available for benefits per the financial statements	\$ (3,191,731)	\$ 804,690
Add: Deemed distributed loans, beginning of year	4,359	7,496
Less: Deemed distributed loans, end of year	-	(4,359)
Increase (decrease) in net assets available for benefits per the 5500	<u>\$ (3,187,372)</u>	<u>\$ 807,827</u>

Note 7: Nonexempt Transactions

Defined-contribution plans are required to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets, but no later than the 15th business day of the month following the month in which the participant contributions are withheld by the employer. While the Company remitted all employee contributions to the Plan, contributions of \$427 were not remitted within the required time period for the ten months ended October 31, 2010.

Keihin Aircon North America, Inc.

401(k) Profit Sharing Plan

Notes to Financial Statements
October 31, 2010 and December 31, 2009

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 the amounts reported in the statements of net assets available for benefits.

Note 9: Change in Accounting Principle

During 2010, the Plan adopted the provisions of ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*. The ASU requires loans to participants to be reported as notes receivable from participants at unpaid principal plus accrued but unpaid interest, instead of being reported as a part of investments at fair value as they were under previous guidance.

The following financial statement line items for the ten months ended October 31, 2010 and as of and for the year ended December 31, 2009 were affected by the change in accounting principle:

December 31, 2009			
Statement of Net Assets Available for Benefits			
	As Previously Reported	As Adjusted	Effect of Change
Investments	\$ 3,191,731	\$ 3,010,326	\$ (181,405)
Notes receivable from participants	-	181,405	181,405

Ten Months Ended October 31, 2010			
Statement of Changes in Net Assets Available for Benefits			
	As Computed Under Previous Guidance	As Computed Under ASU 2010-25	Effect of Change
Interest and dividends	\$ 22,883	\$ 15,403	\$ (7,480)
Net investment income	283,461	275,981	(7,480)
Interest income from participant loans	-	7,480	7,480

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
October 31, 2010 and December 31, 2009

Year Ended December 31, 2009
Statement of Changes in Net Assets Available
for Benefits

	As Previously Reported	As Adjusted	Effect of Change
Interest and dividends	\$ 84,722	\$ 74,026	\$ (10,696)
Net investment income	758,386	747,690	(10,696)
Interest income from participant loans	-	10,696	10,696

Net assets available for benefits were not affected by the adoption of the new guidance.

Supplemental Schedule

Keihin Aircon North America, Inc.

EIN 35-2067570 PN 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions October 31, 2010

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions	
\$	427	\$	186

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan

EIN 35-2067570 PN 001

Accountants' Report and Financial Statements
October 31, 2010 and December 31, 2009

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
October 31, 2010 and December 31, 2010

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Independent Accountants' Report

Plan Administrator
Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan
Muncie, Indiana

We were engaged to audit the accompanying statements of net assets available for benefits of Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan as of October 31, 2010 and December 31, 2009, and the related statements of changes in net assets available for benefits for the ten months ended October 31, 2010 and the year ended December 31, 2009 and the accompanying supplemental schedule. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3 and notes receivable from participants including interest thereon, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the ten months ended October 31, 2010 and the year ended December 31, 2009, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule as of and for the ten months ended October 31, 2010 and the year ended December 31, 2009. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

As discussed in Note 9, the Plan changed its method of accounting for notes receivable from participants.

BKD, LLP

Indianapolis, Indiana
August 9, 2011

Federal Employer Identification Number: 44-0160260

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
October 31, 2010 and December 31, 2009

Assets

	October 31, 2010	December 31, 2009 (As Adjusted - Note 9)
Investments , at fair value	\$ -	\$ 3,010,326
Notes Receivable From Participants	-	181,405
Net Assets Available for Benefits	\$ -	\$ 3,191,731

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Ten Months Ended October 31, 2010 and
Year Ended December 31, 2009

	Ten Months Ended October 31, 2010	Year Ended December 31, 2009 (As Adjusted - Note 9)
Additions		
Investment Income		
Net appreciation in fair value of investments	\$ 260,578	\$ 673,664
Interest and dividends	15,403	74,026
Net investment income	<u>275,981</u>	<u>747,690</u>
Interest Income From Participant Loans	<u>7,480</u>	<u>10,696</u>
Contributions		
Employer	129,305	158,161
Participants	<u>235,339</u>	<u>267,800</u>
	<u>364,644</u>	<u>425,961</u>
Total additions	<u>648,105</u>	<u>1,184,347</u>
Deductions		
Benefits paid to participants	201,760	376,357
Administrative expenses	2,169	3,300
Transfer of assets	<u>3,635,907</u>	<u>-</u>
Total deductions	<u>3,839,836</u>	<u>379,657</u>
Net Increase (Decrease)	(3,191,731)	804,690
Net Assets Available for Benefits, Beginning of Period	<u>3,191,731</u>	<u>2,387,041</u>
Net Assets Available for Benefits, End of Period	<u><u>\$ -</u></u>	<u><u>\$ 3,191,731</u></u>

Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
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Note 1: Description of the Plan

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Keihin Aircon North America, Inc. 401(k) Profit Sharing Plan

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- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
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Keihin Aircon North America, Inc.
401(k) Profit Sharing Plan
Notes to Financial Statements
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Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2010 and December 31, 2009.

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Keihin Aircon North America, Inc.

401(k) Profit Sharing Plan

Notes to Financial Statements
October 31, 2010 and December 31, 2009

The following table presents the fair value measurements of assets recognized in the accompanying statement of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2009:

		2009 (As Adjusted - Note 9) Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Mutual funds				
Large cap funds	\$ 87,773	\$ 87,773	\$ -	\$ -
Mid cap funds	188,619	188,619	-	-
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Bond funds	30,161	30,161	-	-
Money market fund	36,724	36,724	-	-
	<u>\$ 3,010,326</u>	<u>\$ 3,010,326</u>	<u>\$ -</u>	<u>\$ -</u>

Note 5: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain funds of the Plan custodian. The Plan paid \$2,169 and \$3,300 of fees to the trustee during the ten months ended October 31, 2010 and the year ended December 31, 2009. The Company provides certain administrative services at no cost to the Plan.

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Note 6: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at October 31, 2010 and December 31, 2009, to Form 5500:

	October 31, 2010	December 31, 2009
Net assets available for benefits per the financial statements	\$ -	\$ 3,191,731
Less: Deemed distributed loans	-	(4,359)
Net assets available for benefits per Form 5500	<u>\$ -</u>	<u>\$ 3,187,372</u>

The following is a reconciliation of the increase (decrease) in net assets available for benefits per the financial statements for the ten months ended October 31, 2010 and the year ended December 31, 2009, to Form 5500:

	Ten Months Ended October 31, 2010	Year Ended December 31, 2009
Increase (decrease) in net assets available for benefits per the financial statements	\$ (3,191,731)	\$ 804,690
Add: Deemed distributed loans, beginning of year	4,359	7,496
Less: Deemed distributed loans, end of year	-	(4,359)
Increase (decrease) in net assets available for benefits per the 5500	<u>\$ (3,187,372)</u>	<u>\$ 807,827</u>

Note 7: Nonexempt Transactions

Defined-contribution plans are required to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets, but no later than the 15th business day of the month following the month in which the participant contributions are withheld by the employer. While the Company remitted all employee contributions to the Plan, contributions of \$427 were not remitted within the required time period for the ten months ended October 31, 2010.

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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 the amounts reported in the statements of net assets available for benefits.

Note 9: Change in Accounting Principle

During 2010, the Plan adopted the provisions of ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*. The ASU requires loans to participants to be reported as notes receivable from participants at unpaid principal plus accrued but unpaid interest, instead of being reported as a part of investments at fair value as they were under previous guidance.

The following financial statement line items for the ten months ended October 31, 2010 and as of and for the year ended December 31, 2009 were affected by the change in accounting principle:

December 31, 2009			
Statement of Net Assets Available for Benefits			
	As Previously Reported	As Adjusted	Effect of Change
Investments	\$ 3,191,731	\$ 3,010,326	\$ (181,405)
Notes receivable from participants	-	181,405	181,405

Ten Months Ended October 31, 2010			
Statement of Changes in Net Assets Available for Benefits			
	As Computed Under Previous Guidance	As Computed Under ASU 2010-25	Effect of Change
Interest and dividends	\$ 22,883	\$ 15,403	\$ (7,480)
Net investment income	283,461	275,981	(7,480)
Interest income from participant loans	-	7,480	7,480

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Year Ended December 31, 2009
Statement of Changes in Net Assets Available
for Benefits

	As Previously Reported	As Adjusted	Effect of Change
Interest and dividends	\$ 84,722	\$ 74,026	\$ (10,696)
Net investment income	758,386	747,690	(10,696)
Interest income from participant loans	-	10,696	10,696

Net assets available for benefits were not affected by the adoption of the new guidance.

Supplemental Schedule

Keihin Aircon North America, Inc.

EIN 35-2067570 PN 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions October 31, 2010

Participant Contributions Transferred Late to Plan		Total That Constitute Nonexempt Prohibited Transactions	
\$	427	\$	186