

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 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:	☐ 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>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>003</u>
		1c Effective date of plan	<u>04/20/1993</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)	<u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>		
	<u>11792 ALAMEDA DRIVE</u>		
	<u>STRONGSVILLE, OH 44149-3000</u>		
	2b Employer Identification Number (EIN)	<u>34-1733242</u>	
	2c Sponsor's telephone number	<u>440-876-8960</u>	
	2d Business code (see instructions)	<u>333200</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.	09/07/2011	JOHN MARTICH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/07/2011	JOHN MARTICH
	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") VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP 11792 ALAMEDA DRIVE STRONGSVILLE, OH 44149-3000	3b Administrator's EIN 34-1733242 3c Administrator's telephone number 440-876-8960
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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	1205
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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	46
b Retired or separated participants receiving benefits.....	6b	472
c Other retired or separated participants entitled to future benefits.....	6c	584
d Subtotal. Add lines 6a , 6b , and 6c	6d	1102
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	98
f Total. Add lines 6d and 6e	6f	1200
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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:
 1A 1B 1G 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 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>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT 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>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>	D Employer Identification Number (EIN) <u>34-1733242</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>30991721</u>
b Actuarial value	2b <u>31479549</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>547</u> <u>24904118</u>
b For terminated vested participants	3b <u>609</u> <u>13180348</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2411730</u>
(3) Total active	3c(3) <u>49</u> <u>2411730</u>
d Total	3d <u>1205</u> <u>40496196</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>6.67</u> %
6 Target normal cost	6 <u>150000</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>07/25/2011</u>
<u>BRUCE KLUG</u>	Date <u>11-03847</u>
Type or print name of actuary	Most recent enrollment number <u>312-846-3555</u>
<u>BUCK CONSULTANTS, LLC</u>	Telephone number (including area code)
Firm name	
<u>123 N. WACKER, SUITE 1000</u> <u>CHICAGO, IL 60606</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)	27689	142595
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	27689	142595
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of <u>22.46</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		6784
b	Interest on (a) using prior year's effective rate of <u>22.46</u> %		1524
c	Total available at beginning of current plan year to add to prefunding balance		8308
d	Portion of (c) to be added to prefunding balance.....		8308
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	8308

Part III Funding percentages

14	Funding target attainment percentage.....	14	77.71 %
15	Adjusted funding target attainment percentage.....	15	77.71 %
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	86.42 %
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
04/13/2010	269105				
07/12/2010	269105				
10/14/2010	269105				
12/30/2010	1000000				
01/13/2011	269105				
			Totals ►	18(b)	2076420
					18(c)
					0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1969784

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

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

C If 20a is “Yes,” see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
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	150000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	9024955	1741974
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	1891974
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	8308
36 Additional cash requirement (item 34 minus item 35).....	36	1883666
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	1969784
38 Interest-adjusted excess contributions for current year (see instructions).....	38	86118
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) 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 12/31/2010

A Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP	D Employer Identification Number (EIN) 34-1733242

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

BUCK CONSULTANTS

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	69879	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIFTH THIRD BANK

31-1051736

(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?
24	TRUSTEE	12069	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
(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.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 12/31/2010		
A Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN)	003
C Plan sponsor's name as shown on line 2a of Form 5500 VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP	D Employer Identification Number (EIN) 34-1733242	

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	1	1
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	227421	269105
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	649942	1364929
(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)		9684
(B) Common	1c(4)(B)		1002298
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	30114984	31320977
(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	30992348	33966994

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	30992348	33966994
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2076420	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2076420
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	145	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		145
(2) Dividends: (A) Preferred stock	2b(2)(A)	189	
(B) Common stock	2b(2)(B)	9430	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	459218	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		468837
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	10632669	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	11706075	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-1073406

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	3865206	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		3865206
(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)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		424343
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5761545

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2502545	
(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)		2502545
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	70091	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	12947	
(4) Other	2i(4)	201316	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		284354
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2786899

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2974646
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

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: BOND, SIPPOLA, DEJOY & CO.

(2) EIN: 34-1667360

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		1000000
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.).....			
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.			

- 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)

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 12/31/2010

A Name of plan <u>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>	D Employer Identification Number (EIN) <u>34-1733242</u>

Part I	Distributions
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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>31-1051736</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	<u>0</u>

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
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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.
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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: 62% Investment-Grade Debt: 34% High-Yield Debt: _____% Real Estate: _____% Other: 4%

- 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): _____

**VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN**

Financial Statements and Supplemental Schedules

Years Ended December 31, 2010 and 2009

(With Independent Auditors' Report Thereon)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN

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A schedule of party-in-interest transactions has not been presented because there were no party-in-interest transactions that were prohibited by the Employee Retirement Income Security Act of 1974, Section 406 and for which there is no statutory or administrative exemption.



Bond, Sippola, DeJoy & Co.
BUSINESS ADVISORS AND
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Plan Administrator for the Van Dorn Demag Corporation
Employee Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Van Dorn Demag Corporation Employee Retirement Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedules of (1) Schedule H, line 4i - Schedule of Assets (Held at End of Year), (2) Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year), and (3) Schedule H, line 4j - Schedule of Reportable Transactions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules 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, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fifth Third Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. 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 December 31, 2010 and 2009 and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Bond, Sippola, DeJoy & Co.

August 2, 2011

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>Assets</u>		
Investments, at fair value:		
Money market fund	\$ 1,364,929	649,942
Common stocks	1,002,298	-
Preferred stock	9,684	-
Mutual funds	<u>31,320,977</u>	<u>30,114,984</u>
Total investments	33,697,888	30,764,926
Receivables:		
Employer's minimum funding contribution	269,105	227,421
Accrued interest and dividends	<u>38,027</u>	<u>28,981</u>
Total receivables	307,132	256,402
Cash	<u>1</u>	<u>1</u>
Total assets	34,005,021	31,021,329
<u>Liabilities</u>		
Amounts due to broker	<u>27,000</u>	<u>28,974</u>
Net assets available for benefits	<u>\$ 33,978,021</u>	<u>30,992,355</u>

See accompanying notes to the financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>Additions</u>		
Additions to net assets attributed to:		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	\$ 2,793,774	4,936,700
Interest and dividends	<u>902,371</u>	<u>869,780</u>
Total investment income	3,696,145	5,806,480
Employer contributions	<u>2,076,420</u>	<u>960,421</u>
Total additions	5,772,565	6,766,901
<u>Deductions</u>		
Deductions from net assets attributed to:		
Benefits paid to participants	2,502,545	2,325,327
Administrative expenses	<u>284,354</u>	<u>175,582</u>
Total deductions	<u>2,786,899</u>	<u>2,500,909</u>
Net increase	2,985,666	4,265,992
Net assets available for benefits:		
Beginning of year	<u>30,992,355</u>	<u>26,726,363</u>
End of year	<u>\$ 33,978,021</u>	<u>30,992,355</u>

See accompanying notes to the financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements
December 31, 2010 and 2009

1. Description of the Plan

The following brief description of the Van Dorn Demag Corporation Employee Retirement Plan (the plan) is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

(a) General

The plan, which commenced on April 20, 1993 (the Effective Date), is a noncontributory defined benefit pension plan sponsored by Van Dorn Demag Corporation, dba Demag Plastics Group (the Company), and benefits salaried and hourly employees of the Company employed prior to January 31, 2004 (or terminated but rehired prior to June 30, 2004). The plan is a continuation of the Van Dorn Company Employee Retirement Plan (the prior plan) as it applies to employees of the Company. Participants in the prior plan became participants as of the Effective Date. All other eligible employees became participants in the plan on the dates of their respective employment. Years of benefit and vesting service earned under the prior plan are considered in determining vesting and pension benefits under the plan. Effective, beginning December 31, 2006, the plan was amended to cease the accrual of benefits to eligible participants, in which years of service will accrue from the date of hire through the participant's termination date or December 31, 2006, whichever date is earlier. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Benefit Eligibility

- (1) Normal - First day of the month following the sixty-fifth birthday.
- (2) Early - First day of any month after age fifty-five and ten years of vesting service.
- (3) Deferred Vested - After completing three years of vesting service.
- (4) Disability - After completing fifteen years of vesting service
- (5) Death - In same manner as for deferred vested.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

1. Description of the Plan, Continued

(c) Pension Benefits

(1) Normal:

Participating salaried employees are entitled to an annual pension benefit, generally provided through monthly installments, beginning at normal retirement (age 65), of one percent of the final average annual compensation (final average annual compensation is defined as the period of five consecutive years of compensation which yields the highest average compensation prior to retirement or termination or December 31, 2006, whichever is earlier) up to their social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years (years of benefit service is defined as the amount equal to the period of time, computed to the nearest 1/12th year, commencing on the date on which one hour of completed service is attained, and terminating on the severance date or December 31, 2006, whichever is earlier, subject to certain provisions regarding breaks in service) plus one and one half percent of final average annual compensation in excess of social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years.

Participating hourly employees at the Company's Strongsville, Ohio location (SH employees) are entitled to a monthly benefit determined by multiplying the years of benefit service (not limited) earned through the date of retirement or termination or December 31, 2006, whichever is earlier, by the applicable rate at either the retirement or termination date or December 31, 2006, whichever is earlier. Effective January 17, 2005 through December 31, 2006 the applicable rate was \$33.50. From January 1, 2001 to January 16, 2005 the applicable rate was \$29. The applicable rate prior to January 1, 2001 was the rate in effect at the time of termination.

Former employees of the Company's now closed facilities, Fountain Inn and Duncan, South Carolina and Brunswick and Mohawk Drive, Strongsville, Ohio (FDB employees), are entitled to a monthly benefit equal to the applicable rate in effect at the time of retirement or termination, multiplied by the number of years of participation (not limited). Years of participation was defined as each plan year in which at least 1,800 hours of service was attained, with 1/12th of a year of participation credited for each 150 hours of service. Partial years of service were recognized.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

1. Description of the Plan, Continued

(c) Pension Benefits, Continued

(2) Early:

The plan permits early retirement, provided the participant has reached age 55 and has completed at least ten years of vesting service for salaried and SH employees or ten years of service for FDB employees, as defined under the plan.

The early retirement benefit to which a salaried, SH, or FDB participant is entitled is determined in the same manner as for normal retirement but is reduced by the early retirement factor of one third of one percent per month for each month prior to the retiree's normal retirement date.

(3) Deferred Vested:

In the event of a participant's termination of service prior to reaching normal or early retirement age, the plan provides a pension benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the plan. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

(4) Disability:

In the event of a participant's termination of service prior to reaching normal retirement age due to a permanent and total disability (as defined by the plan), the plan provides a disability benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the plan. Benefits may commence the first day of the month following the month in which the participant becomes eligible for the disability benefit.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

1. Description of the Plan, Continued

(c) Pension Benefits, Continued

(5) Death:

In the event of a participant's death or unless elected otherwise, the plan provides for a life annuity to the participant's surviving spouse (or beneficiary) equal to 50% of the reduced monthly benefit amount to which the participant was entitled at the time of death or December 31, 2006, whichever is earlier. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

(d) Vesting

Participants under the plan are vested following the completion of three years of vesting service.

A non-FDB employee shall be credited with years of vesting service in the same manner as determined for crediting years of benefit service.

An FDB employee shall be credited with a year of vesting service for each plan year in which the employee earns 1000 hours of service, or if less than 1000 hours, 1/12th of a year for each 83 hours of service.

(e) Methods of Payment

An employee who becomes eligible to receive a normal, early, or deferred vested retirement benefit under the plan, may elect a benefit payment in accordance with any one of the following options:

- (1) A reduced monthly benefit for the lifetime of the employee, with an equal monthly, lifetime benefit payable following death to the surviving spouse or beneficiary.
- (2) A reduced monthly benefit for the lifetime of the employee, with a continuing monthly, lifetime payment to the surviving spouse or beneficiary equal to one-half of the employee's monthly benefit.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

1. Description of the Plan, Continued

(e) Methods of Payment, Continued

(3) A reduced monthly benefit for the lifetime of the employee, with a remaining equal term-certain benefit of ten years following death of the employee to a deemed beneficiary, or if following the death of the deemed beneficiary, the remaining unpaid amounts to the estate of the survivor.

(4) A monthly benefit amount payable to the employee for the employee's lifetime only.

(f) Payment of Small Benefits

Former participants in the plan regardless of age, who have an actuarially determined present value life-time retirement benefit of less than \$1,000, will receive a single lump sum involuntary cash-out payment in lieu of any other benefits under the plan. Upon attaining normal retirement age, should the actuarially determined present value life-time retirement benefit be greater than \$1,000 but not exceed \$5,000, a single lump sum involuntary cash-out payment will be made in lieu of any other benefits under the plan.

Former participants who have not reached normal retirement age who have an actuarially determined present value life-time retirement benefit greater than \$1,000 but not exceeding \$5,000 may elect to receive a single lump sum payment in lieu of any other benefits under the plan.

(g) Plan Termination

In the event the plan terminates, the net assets of the plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Annuity benefits that former participants or their beneficiaries have been receiving for at least three years, or that participants eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

1. Description of the Plan, Continued

(g) Plan Termination, Continued

- (2) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC)(a U.S. government agency), up to the applicable limitations (discussed subsequently).
- (3) All other vested benefits (that is, vested benefits not insured by the PBGC).
- (4) All nonvested benefits.

Certain benefits under the plan are insured by the PBGC if the plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the plan are guaranteed at the level in effect on the date of the plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. The ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination, whichever comes later. For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the plan terminate at some future time will depend on the sufficiency, at that time, of the plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

2. Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

2. Summary of Significant Accounting Policies, Continued

(b) Investment Valuation and Income Recognition

The plan's investments held by Fifth Third Bank, the trustee of the plan, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Realized gains or losses on investments is the difference between the proceeds received and the cost of the investment sold using the rolling average current value cost method. Unrealized appreciation in the fair value of investments is the net change in the difference between fair value and cost of investments. These realized gains or losses and net changes in the differences between fair value and cost of the investments are reflected in the statements of changes in net assets available for benefits as net realized and unrealized appreciation in fair value of investments.

(c) Estimates and Assumptions

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

(d) Funding Policy

The plan is funded solely by contributions made by the Company.

Contributions are determined annually by actuarial valuations of the plan by an independent consulting actuary. The actuary determines the maximum amount permitted by law or regulation as a federal income tax deduction and the minimum amount necessary during any plan year to avoid an accumulated funding deficiency as defined by ERISA.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

2. Summary of Significant Accounting Policies, Continued

(d) Funding Policy, Continued

The funding method used was the unit credit actuarial cost method. Under this method, the actuarial accrued liability is equal to the present value of benefits accrued to the valuation date.

The asset valuation method used to develop the actuarial value of assets for the January 1, 2010 and 2009 valuation was the two-year smoothed market value. Under this method, a market value gain or loss is determined each year, and 50% of the gain or loss is recognized for that year and for the following year.

The Company contributed \$2,076,420 and \$960,421 to the plan for the years ended December 31, 2010 and 2009, respectively. The minimum funding contribution determined by actuarial valuation for the years ended December 31, 2010 and 2009 was \$1,883,666 and \$906,134, respectively. Certain funding contributions for each of the years ended December 31, 2010 and 2009 were paid in the subsequent year, as allowed under the Internal Revenue Code. Quarterly payments towards the minimum funding contribution were required for both years. The minimum funding requirement under ERISA was met for the years ended December 31, 2010 and 2009.

Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions set forth under ERISA.

(e) Administrative Expenses

Administrative expenses paid by the plan for the years ended December 31, 2010 and 2009 totaled \$284,354 and \$175,582, respectively, consisting of PBGC premium payments of \$201,316 and \$104,035 for 2010 and 2009, respectively, and professional and investment advisory fees of \$83,038 and \$71,547 for 2010 and 2009, respectively. The Company retains the right to determine, on an annual basis, the source of payment of such costs, either from the plan's assets or from the Company.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

2. Summary of Significant Accounting Policies, Continued

(f) Payment of Benefits

Benefit payments to participants are recorded when paid.

(g) Subsequent Events

The plan has evaluated subsequent events through August 2, 2011, the date the financial statements were available to be issued.

(h) Reclassification

Certain amounts in the 2009 financial statements and notes have been reclassified to conform to the 2010 presentation.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, that are attributable under the plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- (a) Retired or terminated employees or their beneficiaries;
- (b) Beneficiaries of employees who have died; and
- (c) Present employees or their beneficiaries.

Benefits under the plan are based on either a percentage of final average annual compensation (salaried participants) or eligible years of service (hourly participants). The accumulated plan benefits for active employees are based on eligible years of service prior to the valuation date. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to eligible employee service rendered and eligible compensation received.

The actuarial present value of accumulated plan benefits was determined by the plan's actuary, Buck Consultants, as the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

3. Actuarial Present Value of Accumulated Plan Benefits, Continued

The following is a summary of changes in actuarial assumptions from the previous year's actuarial valuation:

- (a) The funding interest rates changed from the full yield curve with a two-month lookback to the applicable segment rates with a four-month lookback.
- (b) The mortality tables were updated as required by the Pension Protection Act (PPA).

The significant assumptions underlying the actuarial computations for the years ended December 31, 2010 and 2009 (valuation dates January 1, 2010 and 2009), respectively are as follows:

Assumed interest rates:

Funding	Segment rates with four-month lookback, effective interest rate 6.67% for 2010. PPA Full Yield Curve with a two-month lookback, effective 8.16% for 2009
FAS 35 Discount Rate	7.25% for 2010 and 2009
Mortality Basis (healthy) for Purposes of Funding Target Liability	The RP-2000 Mortality Table with projections specified by IRS Proposed Reg. Section 1.430(h)(3)-1, for annuitants and non-annuitants for 2010 and 2009
Disabled members	The post-1994 disable mortality rates for males and females per Revenue Ruling 96-7 for 2010 and 2009
Retirement	Later of age 65 or current age
Salary increase rate	N/A (plan benefits frozen)
Increase in Social Security Wage Base	N/A (plan benefits frozen)
Plan benefits not considered	None for 2010 and 2009

The foregoing actuarial assumptions are based on the presumption that the plan will continue. Were the plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

3. Actuarial Present Value of Accumulated Plan Benefits, Continued

The actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009 (plan years ended December 31, 2010 and 2009, respectively), are as follows:

	<u>2010</u>	<u>2009</u>
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 23,617,051	22,417,432
Terminated participants	12,142,606	12,278,621
Active participants	<u>2,111,027</u>	<u>2,446,413</u>
Total vested benefits	37,870,684	37,142,466
Nonvested benefits	<u>136,676</u>	<u>168,720</u>
Total actuarial present value of accumulated plan benefits	\$ <u>38,007,360</u>	<u>37,311,186</u>

The changes in actuarial present value of accumulated plan benefits during the years beginning January 1, 2010 and 2009 (plan years ended December 31, 2010 and 2009, respectively), are as follows:

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits at beginning of year	\$ 37,311,186	33,830,654
Increase (decrease) during the year attributable to:		
Benefits accumulated and other	328,060	(14,570)
Interest due to decrease in discount period	2,621,948	2,619,524
Benefits paid	(2,333,596)	(2,215,830)
Changes in actuarial assumptions	<u>79,762</u>	<u>3,091,408</u>
Net increase	<u>696,174</u>	<u>3,480,532</u>
Actuarial present value of accumulated plan benefits at end of year	\$ <u>38,007,360</u>	<u>37,311,186</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

4. Investments Certified by Trustee (Unaudited)

Fifth Third Bank, the plan's trustee, holds the assets and executes transactions for the plan. Financial information relating to the assets and investment activity of the plan is included in the accompanying financial statements and supplemental schedule. Fifth Third Bank has provided certification as to the completeness and accuracy of the financial information contained in the accompanying financial statements and supplemental schedule.

The following is a summary of the unaudited information included in the financial statements and supplemental schedule that was certified and provided to the plan administrator as of December 31, 2010 and 2009 and for the years then ended, by Fifth Third Bank:

	<u>2010</u>	<u>2009</u>
Statements of net assets available for benefits		
Investments, at fair value:		
Money market fund	\$ 1,364,929	649,942
Common stocks	1,002,298	-
Preferred stocks	9,684	-
Mutual funds	31,320,977	30,114,984
Cash	1	1

Statements of changes in net assets available for benefits:		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	\$ 2,793,774	4,936,700
Interest and dividends	902,371	869,780

For the years ended December 31, 2010 and 2009, the plan's investments (including gains and losses on investments bought and sold as well as those held during the year) appreciated in net value by \$2,793,774 and 4,936,700 respectively, per the following schedule:

	<u>2010</u>	<u>2009</u>
Common stock	\$ 29,618	-
Preferred stock	(114)	-
Mutual funds	<u>2,764,270</u>	<u>4,936,700</u>
Total appreciation in net assets	<u>\$ 2,793,774</u>	<u>4,936,700</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

4. Investments Certified by Trustee (Unaudited), Continued

The fair value of individual investments that represent five percent or more of the plan's net assets as of December 31, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>
<u>Mutual Funds</u>		
Pimco Total Return Fund	\$ 7,115,833	6,761,558
Oppenheimer Developing Markets	2,792,070	-
Pimco Low Duration Fund	2,551,949	3,091,856
Fidelity New Insights	2,039,703	-
T. Rowe Price Growth Stock Fund	1,772,992	1,570,437
T. Rowe Price Equity Income Fund	1,742,427	1,566,764
Dodge & Cox International Stock Fund	1,718,917	2,472,829
Fifth Third Disciplined Large Value Fund	1,693,656	-
MFS Value Fund	1,691,093	1,563,833
American Funds EuroPacific Growth Fund	1,685,037	2,458,653
American Funds Growth Fund of America	-	1,855,775
Baron Funds Small Cap Fund	-	1,621,617
American Century Mid Cap Value Fund	-	1,596,822
Touchstone Mid Cap Growth Fund	-	1,569,714

5. Fair Value Measurements

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

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

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

5. Fair Value Measurements, Continued

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|---------|--|
| Level 2 | Inputs to the valuation methodology include <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. |
|---------|--|

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

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

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

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

Money market funds: Valued using amortized cost which approximates fair value.

Common and preferred stocks: Valued at the closing price reported in the active market in which the individual securities are traded.

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

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

5. Fair Value Measurements, Continued

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2010 and 2009:

<u>Assets at Fair Value as of December 31, 2010</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Fund:				
Prime Money Market Fund	\$ 1,364,929	-	-	1,364,929
Common Stocks:				
AMB Property	21,753	-	-	21,753
Alexandria Real Estate	44,249	-	-	44,249
American Campus Communities	44,972	-	-	44,972
Associated Estates Realty	18,837	-	-	18,837
Avalonbay Communities	31,739	-	-	31,739
Boston Properties	30,307	-	-	30,307
Camden Property	28,286	-	-	28,286
Campus Crest Communities	10,655	-	-	10,655
Digital Realty	27,729	-	-	27,729
Douglas Emmet Inc.	23,406	-	-	23,406
East Group Properties	26,239	-	-	26,239
Entertainment Properties Trust	23,958	-	-	23,958
Essex Property	21,245	-	-	21,245
Federal Realty Investment	28,678	-	-	28,678
First Potomac Realty	10,731	-	-	10,731
Getty Realty Corporation	17,329	-	-	17,329
HCP Inc.	23,619	-	-	23,619
Health Care REIT	35,349	-	-	35,349

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

5. Fair Value Measurements, Continued

	<u>Assets at Fair Value as of December 31, 2010</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Hospitality Properties	26,127	-	-	26,127
Host Hotels and Resorts	41,887	-	-	41,887
Kimco Realty Corporation	11,690	-	-	11,690
LTC Properties	19,712	-	-	19,712
Monmouth Real Estate Investment	10,251	-	-	10,251
National Retail Properties	21,147	-	-	21,147
Plum Creek Timber Co.	16,927	-	-	16,927
Potlatch Corp.	30,988	-	-	30,988
Public Storage	50,507	-	-	50,507
Realty Income Corp.	30,370	-	-	30,370
SL Green Realty Corp.	36,455	-	-	36,455
Simon Property Group	91,132	-	-	91,132
Tanger Factory Outlet Centers Inc.	18,838	-	-	18,838
Ventas Inc.	29,389	-	-	29,389
Vornado Realty Trust	35,832	-	-	35,832
Washington Real Estate Investment Trust	23,800	-	-	23,800
Weingarten Realty	25,851	-	-	25,851
Whitestone REIT	12,314	-	-	12,314
Total common stocks	1,002,298	-	-	1,002,298
Preferred Stock:				
CBL & Associates Property	9,684	-	-	9,684

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

5. Fair Value Measurements, Continued

	<u>Assets at Fair Value as of December 31, 2010</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Bond Funds:				
Long Term U.S. Government				
Bond Fund	443,245	-	-	443,245
High Yield Fund	1,269,171	-	-	1,269,171
Low Duration Fund	2,551,949	-	-	2,551,949
Total Return Fund	7,115,833	-	-	7,115,833
Total bond funds	11,380,198	-	-	11,380,198
Equity Funds:				
Developing Markets	2,792,070	-	-	2,792,070
Disciplined Large Value Fund	1,693,656	-	-	1,693,656
Equity Income Fund	1,742,427	-	-	1,742,427
EuroPacific Growth Fund	1,685,037	-	-	1,685,037
Growth Stock Fund	1,772,992	-	-	1,772,992
Institutional Fund	1,275,428	-	-	1,275,428
International Stock Fund	1,718,917	-	-	1,718,917
Micro Cap Value Fund	1,116,297	-	-	1,116,297
Mid Cap Value Fund	1,328,530	-	-	1,328,530
New Insights	2,039,703	-	-	2,039,703
Small Cap Fund	1,084,629	-	-	1,084,629
Value Fund	1,691,093	-	-	1,691,093
Total equity funds	19,940,779	-	-	19,940,779
Total mutual funds	31,320,977	-	-	31,320,977
Total assets at fair value	\$ 33,697,888	-	-	33,697,888

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

5. Fair Value Measurements, Continued

		<u>Assets at Fair Value as of December 31, 2009</u>			
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Fund:					
Prime Money Market Fund	\$	649,942	-	-	649,942
Mutual Funds:					
Bond Funds:					
Long Term U.S. Government					
Bond Fund		1,489,009	-	-	1,489,009
Low Duration Fund		3,091,856	-	-	3,091,856
Total Return Fund		6,761,558	-	-	6,761,558
Total bond funds		11,342,423	-	-	11,342,423
Equity Funds:					
Disciplined Large Value Fund		1,538,188	-	-	1,538,188
Equity Income Fund		1,566,764	-	-	1,566,764
EuroPacific Growth Fund		2,458,653	-	-	2,458,653
Growth Fund of America		1,855,775	-	-	1,855,775
Growth Stock Fund		1,570,437	-	-	1,570,437
International Stock Fund		2,472,829	-	-	2,472,829
Micro Cap Value Fund		957,929	-	-	957,929
Mid Cap Growth Fund		1,569,714	-	-	1,569,714
Mid Cap Value Fund		1,596,822	-	-	1,596,822
Small Cap Fund		1,621,617	-	-	1,621,617
Value Fund		1,563,833	-	-	1,563,833
Total equity funds		18,772,561	-	-	18,772,561
Total mutual funds		30,114,984	-	-	30,114,984
Total assets at fair value	\$	30,764,926	-	-	30,764,926

6. Related-Party Transactions

Certain plan investments consist of shares of money market funds and mutual funds that are managed by Fifth Third Bank for 2010 and 2009. Fifth Third Bank is the trustee as defined by the plan and, therefore, this investment and transactions in this investment qualify as party-in-interest transactions under Section 406 of ERISA. However, these party-in-interest transactions between the plans trustee and the plan are exempted under Section 408 of ERISA.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

7. 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.

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

8. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated December 10, 2008, that the plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the plan administrator and the plan's tax counsel believe that the plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the plan's financial statements.

The tax exempt status of the plan does not apply to the taxability of distributions to participants under the plan.

9. Plan Amendment

Effective December 20, 2009, the plan was amended to comply with changes in plan qualification requirements made by the Pension Protection Act of 2006, the Heroes Earnings Assistance and Relief Act of 2008 and other laws.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

10. Reconciliation of Financial Statements to the Form 5500

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

	<u>2010</u>	<u>2009</u>
Net assets available for benefits per the financial statements	\$ 33,978,021	30,992,355
Amounts allocated to accrued interest and dividends	(38,027)	(28,981)
Amounts allocated due to broker	<u>27,000</u>	<u>28,974</u>
Net assets available for benefits per the Form 5500	\$ <u>33,966,994</u>	<u>30,992,348</u>

The following is a reconciliation of total investment income per the financial statements for the years ended December 2010 and 2009 to the Form 5500:

	<u>2010</u>	<u>2009</u>
Total investment income per the financial statements	\$ 3,696,145	5,806,480
Amounts allocated to accrued interest and dividends, current year	(38,027)	(28,981)
Amounts allocated to accrued interest and dividends, past year	28,981	49,700
Amounts allocated to due to broker, current year	27,000	28,974
Amounts allocated to due to broker, prior year	<u>(28,974)</u>	<u>-</u>
Total income on investments per the Form 5500	\$ <u>3,685,125</u>	<u>5,856,173</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2010 and 2009

10. Reconciliation of Financial Statements to the Form 5500, Continued

The following is a summary of income (loss) on investments per the Form 5500 for the years ended December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Interest-bearing cash (including money market accounts and certificates of deposits), Schedule H, Line 2b(1)(A)	\$ 145	1,383
Dividend from preferred stock Schedule H, Line 2b(2)(A)	189	-
Dividend from common stock Schedule H, Line 2b(2)(B)	9,430	-
Dividend from mutual funds Schedule H, Line 2b(2)(C)	459,218	272,670
Net (loss) gain on sale of assets Schedule H, Line 2b(4)(C)	(1,073,406)	-
Total unrealized appreciation of assets Schedule H Line 2b(5)(C)	3,865,206	-
Net investment gain (loss) from 103-12 investment entities Schedule H, Line 2b(9)	424,343	-
Net investment gain (loss) from registered investment companies, per Form 5500, Schedule H, Line 2b(10)	<u>-</u>	<u>5,582,120</u>
Total income on investments per the Form 5500	\$ <u>3,685,125</u>	<u>5,856,173</u>

SUPPLEMENTAL SCHEDULES

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
E.I.N. 34-1733242
Plan Number 003
December 31, 2010

(a)	(b)	(c)	(d)	(e)
Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value	
<u>MONEY MARKET FUND</u>				
* Fifth Third	Prime Money Market Fund	\$ 1,364,929	1,364,929	
<u>COMMON STOCKS</u>				
Simon Property Group		87,596	91,132	
Public Storage		50,674	50,507	
American Campus Communities		43,744	44,972	
Alexandria Real Estate		43,751	44,249	
Host Hotels and Resorts		34,240	41,887	
SL Green Realty Corp.		34,949	36,455	
Vornado Realty Trust		37,258	35,832	
Health Care REIT		35,359	35,349	
Avalonbay Communities		31,337	31,739	
Potlatch Corp.		32,296	30,988	
Realty Income Corp.		30,220	30,370	
Boston Properties		30,722	30,307	
Ventas Inc.		29,581	29,389	
Federal Realty Investment		30,378	28,678	
Camden Property		25,224	28,286	
Digital Realty		33,445	27,729	
East Group Properties		23,416	26,239	
Hospitality Properties		24,878	26,127	
Weingarten Realty		23,911	25,851	
Entertainment Properties Trust		23,528	23,958	
Washington Real Estate Investment Trust		24,113	23,800	
HCP Inc.		23,808	23,619	

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year), Continued
E.I.N. 34-1733242
Plan Number 003
December 31, 2010

(a)	(b)	(c)	(d)	(e)
Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value		Cost	Current Value
<u>COMMON STOCKS, Continued</u>				
Douglas Emmet Inc.			24,187	23,406
AMB Property			18,022	21,753
Essex Property			20,485	21,245
National Retail Properties			20,002	21,147
LTC Properties			17,875	19,712
Tanger Factory Outlet Centers Inc.			17,548	18,838
Associated Estates Realty			17,848	18,837
Getty Realty Corporation			14,441	17,329
Plum Creek Timber Co.			16,029	16,927
Whitestone REIT			11,650	12,314
Kimco Realty Corporation			10,835	11,690
First Potomac Realty			10,097	10,731
Campus Crest Communities			9,470	10,655
Monmouth Real Estate Investment			9,013	10,251
			971,930	1,002,298
<u>PREFERRED STOCK</u>				
CBL & Associates Property			9,798	9,684
<u>MUTUAL FUNDS</u>				
Pimco	Total Return Fund		6,813,508	7,115,833
Oppenheimer	Developing Markets		2,467,735	2,792,070
Pimco	Low Duration Fund		2,429,276	2,551,949
Fidelity	New Insights		1,813,456	2,039,703

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year), Continued
E.I.N. 34-1733242
Plan Number 003
December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>MUTUAL FUNDS, Continued</u>			
	T. Rowe Price	Growth Stock Fund	1,814,016	1,772,992
	T. Rowe Price	Equity Income Fund	1,749,893	1,742,427
	Dodge & Cox	International Stock Fund	1,843,678	1,718,917
*	Fifth Third	Disciplined Large Value Fund	1,933,368	1,693,656
	MFS	Value Fund	2,033,085	1,691,093
	American Funds	EuroPacific Growth Fund	1,770,921	1,685,037
	American Century	Mid Cap Value Fund	1,325,700	1,328,530
	Morgan Stanley	Institutional Fund	1,114,249	1,275,428
	Pimco	High Yield Fund	1,263,469	1,269,171
*	Fifth Third	Micro Cap Value Fund	1,130,262	1,116,297
	Baron Funds	Small Cap Fund	934,933	1,084,629
	Pimco	Long Term U.S. Government Bond Fund	450,559	443,245
			<u>30,888,108</u>	<u>31,320,977</u>
			\$ 33,234,765	33,697,888

* Represents party-in-interest to the Plan as defined by ERISA.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)
E.I.N. 34-1733242
Plan Number 003
December 31, 2010

(a)	(b)	(c)	(d)
Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Costs of acquisitions	Proceeds of dispositions
AMB Properties Corp.	Common Stock	\$ 9,720	10,989
Alexander Real Estate Equities, Inc.	Common Stock	12,459	11,602
Boston Properties, Inc.	Common Stock	10,648	10,327
Digital Realty Trust, Inc.	Common Stock	11,563	9,610
Fifth Third Bank	Money Market Fund	823,334	823,334
Prologis	Common Stock	11,621	13,484
Simon Properties Group, Inc.	Common Stock	2,486	2,575
Souran Self Storage, Inc.	Common Stock	19,099	17,537
Sunstone Hotel Inc.	Common Stock	10,194	10,916

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4j - Schedule of Reportable Transactions
E.I.N. 34-1733242
Plan Number 003
Year Ended December 31, 2010

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expenses Incurred	(g) Cost of Asset	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
Series of transactions in excess of 5 percent of plan assets:								
Fidelity	Mutual Funds:							
	Fidelity							
Oppenheimer	Sales	-	-	-	-	-	-	-
	Purchases	1,813,456	-	-	-	1,813,456	1,813,456	-
	Developing Markets							
	Sales	-	-	-	-	-	-	-
	Purchases	2,467,735	-	-	-	2,467,735	2,467,735	-
Fifth Third	Money Market Fund:							
	Prime Money Market Fund							
	Sales	-	1,473,276	-	-	1,473,276	1,473,276	-
	Purchases	823,334	-	-	-	823,334	823,334	-

There were no category (i), (ii), or (iv) reportable transactions during the year.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Calculation of Average Retirement Age				
Age at Retirement	Percentage Retiring	Percentage of Total Group Remaining	Percentage of Total Group Retiring	Weighted Retirement Age
54	0.00%	100.000000%	0.000000%	0.00
55	2.00%	98.000000%	2.000000%	1.10
56	2.00%	96.040000%	1.960000%	1.10
57	3.00%	93.158800%	2.881200%	1.64
58	3.00%	90.364036%	2.794764%	1.62
59	4.00%	86.749475%	3.614561%	2.13
60	5.00%	82.412001%	4.337474%	2.60
61	10.00%	74.170801%	8.241200%	5.03
62	20.00%	59.336641%	14.834160%	9.20
63	15.00%	50.436145%	8.900496%	5.61
64	15.00%	42.870723%	7.565422%	4.84
65	100.00%	0.000000%	42.870723%	27.87
Retirement Age				62.74
			100.00%	

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 25 — Change in Method

- The changes made to the plan's funding method are those required or allowed by Code section 430 and regulations to Code section 430 and are consistent with the requirements of Code section 430 or regulations. As such, the changes do not need IRS approval.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 26 — Schedule of Active Participant Data

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0	2
35 to 39	0	0	3	0	3	1	0	0	0	0	7
40 to 44	0	0	1	2	1	0	0	0	0	0	4
45 to 49	0	0	0	1	2	2	2	0	0	0	7
50 to 54	0	0	0	3	3	1	2	3	1	0	13
55 to 59	0	0	2	0	0	5	0	2	1	0	10
60 to 64	0	0	0	0	1	0	2	2	1	0	6
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	8	6	10	9	6	7	3	0	49

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 32 — Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments
January 1, 2008	Shortfall	5	968,358	4,399,716
January 1, 2009	Shortfall	6	(41,940)	(220,836)
January 1, 2010	Shortfall	7	<u>815,556</u>	<u>4,846,075</u>
			1,741,974	9,024,955

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Effective Date:	April 20, 1993.
Subsequent Amendments:	January 1, 2001; January 31, 2005; December 31, 2006.
Eligible Employees:	Participants in the prior plan become participants as of the effective date. All other eligible employees became participants at employment. Special rules apply to part-time employees.
Service to Determine Amount of Benefit:	Service is credited for benefit accruals based on the period of service since employment to the nearest 1/12 of a year. Service credited under the prior plan as of April 20, 1993 is included under the plan. Service while covered by a union plan or while an employee of a related entity that has not adopted the plan is not included in credited service.
Service for Vesting:	Similar to benefit service, but includes service while covered by a union plan or while an employee of a related entity that has not adopted the plan.
Benefit Eligibility:	
a. Normal Retirement	Age 65.
b. Early Retirement	The first day of the month coincident with or following after the participant attains age 55 and completes ten years of vesting service.
c. Disability	A participant who has a total and permanent disability while in the active service of the company after completing 15 years of vesting service.
d. Deferred Vested	100% vested after five years of vesting service.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Retirement Benefits:

a. Normal Retirement

Salaried Employees:

The greater of (1) and (2), plus (3), below:

- (1) 1% of final average compensation, plus 0.5% of the excess, if any, of final average compensation over covered compensation, multiplied by benefit service rendered after December 31, 1988 to maximum of 30 years, divided by 12 to be expressed in terms of a monthly benefit.
- (2) \$13.50 multiplied by benefit service rendered after December 31, 1989; this amount is expressed in terms of a monthly benefit.
- (3) \$4.00 multiplied by benefit service rendered prior to January 1, 1989; this amount is expressed in terms of a monthly benefit.

Hourly (Strongsville) Employees:

Effective February 1, 2005, the monthly benefit equals \$33.50, multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$29.00, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$28.00, multiplied by benefit service.

Satellite Employees:

Effective February 1, 2005 the monthly benefit equals \$33.50 multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$19.50, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$18.50, multiplied by benefit service.

Note: Satellite participants transferred to Hourly (Strongsville) begin to earn future benefits under the Hourly formula as of their date of transfer.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

b. Early Retirement	The accrued benefit as determined above, reduced by 1/3 of 1% for each month that the benefit commencement date precedes the participant's normal retirement date.
c. Disability	The accrued benefit determined at date of disability is payable without reduction for early commencement.
d. Deferred Vested	Accrued normal retirement benefit based on benefit service to termination date. Benefit is payable on normal retirement date.
e. Pre-retirement Surviving Spouse Benefit	Should an active, married participant die prior to normal retirement date and after age 55 and 5 years of vesting service, the surviving spouse will be entitled to a lifetime benefit equal to 50% of the actuarially reduced vested benefit the participant would have received had he/she retired early and elected the 50% Joint and Survivor benefit before his death. If a vested participant is not eligible for early retirement at his date of death, benefit payments to the spouse are deferred until the earliest date the participant would have attained early retirement eligibility.
Final Average Earnings:	The average of the highest consecutive five years of compensation during the last 10 plan years prior to retirement or termination. Compensation earned during the year of termination is included if it is beneficial to the participant.
Employee Contributions:	There are no employee contributions required.
Cost-of-Living Adjustments:	None.
Normal Form of Benefit:	Single Life Annuity for non-married participants; 50% Qualified Joint and Survivor Annuity for married participants.
Recent Changes:	The plan was amended to freeze benefit accruals effective December 31, 2006.
Changes from prior year:	None

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest Rate:	Funding:	Current Year:	Segment rates with four month lookback	
			First segment rate	5.03%
			Second segment rate	6.73%
			Third segment rate	6.82%
			Effective Interest Rate	6.67%
		Prior Year:	Full yield curve, 2 month lookback	
			Effective Interest Rate	8.16%
Expenses:	\$150,000 is added to the normal cost for 2010.			
Cost-of-living:	N/A			
Salary increase assumption:	N/A; benefit frozen			
Social Security:	N/A; benefit frozen			
Valuation Salary:	N/A; benefit frozen			

EIN: 34-1733242
PN: 003

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-economic Assumptions

Disability rates: Wyatt 1985 Study Disability Incidence Class 1 Rates for males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	.00038	.00047
35	.00069	.00136
45	.00202	.00323
55	.00722	.00952
60	.01256	.01159

Marital percentage: 80% of male participants and 50% of female participants are assumed to be married, with males 2 years older than females.

Valuation of optional payment forms: 100% of participants are assumed to take a life annuity.

Data: Census data was supplied by the Plan Sponsor. Asset data was supplied by the Plan Trustee. These data items were not audited by Buck although they were reviewed for reasonableness and consistency with the prior year's information. The valuation fully relied on the providers for the accuracy and comprehensiveness of the data. The census data used and maintained by Buck Consultants, LLC is for valuation purposes only. This data is not intended to be the plan participant's permanent record.

Plan benefits not considered: None.

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Methods

Funding method:	For minimum required and maximum contribution purposes: The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.
Asset valuation method:	Smoothed value of assets over the prior two years.
Changes since prior year:	• Funding interest rates changed from the full yield curve for the third month preceding the valuation to the three segment rates for the fourth month preceding the valuation. • Mortality tables changed as required by PPA.

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Short-Term Securities</u>			
	Federated	Municipal Obligation Fund	\$ 1,364,929	\$ 1,364,929
	<u>Preferred Stock</u>			
	CBL & Assoc. Prop.		\$ 9,798	\$ 9,684
	<u>Common Stock</u>			
	AMB Properties Corp.		\$ 18,022	\$ 21,753
	Alexandria Real Estate Equities, Inc.		43,751	44,249
	American Campus Communities, Inc.		43,744	44,972
	Associated Estates Realty Corp.		17,848	18,837
	Avalon Bay Communities, Inc.		31,337	31,739
	Boston Properties, Inc.		30,722	30,307

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2010

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	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock</u> <u>(Continued)</u>			
	Camden Properties Trust		25,224	28,286
	Campus Crest Communities, Inc.		9,470	10,655
	Digital Realty Trust, Inc.		33,445	27,729
	Douglas Emmett, Inc.		24,187	23,406
	East Group Properties, Inc.		23,416	26,238
	Entertainment Properties Trust		23,527	23,958
	Essex Properties Trust, Inc.		20,485	21,245
	Federal Realty Investment Trust		30,378	28,678
	First Potomac Realty Trust		10,097	10,731
	Getty Realty Corp.		14,441	17,329
	HCP, Inc.		23,808	23,619
	Health Care REIT, Inc.		35,359	35,349

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock (Continued)</u>			
	Hospitality Properties, Inc.		24,878	26,127
	Host Hotels & Resorts		34,240	41,887
	Kimco Realty Corp.		10,835	11,690
	LTC Properties, Inc.		17,875	19,712
	Monmouth Realty Estate Investment Corp.		9,013	10,251
	National Retail Properties, Inc.		20,002	21,147
	Plum Creek Timber Co., Inc.		16,029	16,927
	Potlatch Corp.		32,296	30,988
	Public Storage		50,674	50,507
	Realty Income Corp.		30,220	30,370
	SL Green Realty Corp.		34,949	36,455
	Simon Property Group, Inc.		87,596	91,133

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock (Continued)</u>			
	Tanger Factory Outlet Centers, Inc.		17,548	18,838
	Ventas, Inc.		29,581	29,389
	Vornado Realty Trust		37,258	35,832
	Washington Real Estate Investment Trust		24,113	23,800
	Weingarten Realty		23,911	25,851
	Whitestone REIT		11,650	12,314
	Total		\$ 971,929	\$ 1,002,298
	<u>Mutual Funds</u>			
	Pimco	Total Return Fund	\$ 6,813,508	\$ 7,115,833
	Pimco	Low Duration Fund	2,429,276	2,551,949
	Dodge & Cox	International Stock Fund	1,843,678	1,718,917
	American Funds	EuroPacific Growth Fund	1,770,921	1,685,037
	Pimco	High Yield Fund	1,263,469	1,269,171
	Baron Funds	Small Cap Fund	934,933	1,084,629

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Mutual Funds</u> <u>(Continued)</u>			
	American Century	Mid Cap Value Fund	1,325,700	1,328,530
	T. Rowe Price	Growth Stock Fund	1,814,016	1,772,992
	Oppenheimer	Developing Markets	2,467,736	2,792,071
	T. Rowe Price	Equity Income Fund	1,749,893	1,742,427
	MFS	Value Fund	2,033,085	1,691,093
*	Fifth Third	Disciplined Large Value Fund	1,933,368	1,693,656
	Pimco	Long Term U. S. Government Bond Fund	450,559	443,245
*	Fifth Third	Micro Cap Value Fund	1,130,262	1,116,297
	Fidelity	New Insight	1,813,456	2,039,703
	Morgan Stanley	Institutional Mid-Cap	1,114,249	1,275,428
			\$ 30,888,109	\$ 31,320,978
	Total		\$ 33,234,765	\$ 33,697,889

*** Represents party-in-interest to the Plan as defined by ERISA.**

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Acquired and Disposed of within year)**

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)
Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost of Acquisition	Proceeds at Dispositions
AMB Properties Corp.	Common Stock	\$ 9,720	\$ 10,989
Alexandria Real Estate Equities, Inc.	Common Stock	12,459	11,602
Boston Properties, Inc.	Common Stock	10,648	10,327
Digital Realty Trust, Inc.	Common Stock	11,563	9,610
Fifth Third Bank	Money Market Fund	823,334	823,334
Prologis	Common Stock	11,621	13,484
Simon Properties Group, Inc.	Common Stock	2,486	2,575
Sovran Self Storage, Inc.	Common Stock	19,099	17,537
Sunstone Hotel Investors, Inc.	Common Stock	10,194	10,916
Total		\$ 911,124	\$ 910,374

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

Schedule H, line 4j – Schedule of Reportable Transactions

EIN: 34-1733242

PN: 003

December 31, 2010

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identify Party Involved	Description of Assets	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Purchases – Stock Mutual Funds								
Fidelity	ADV New Insight	\$1,813,456	-	-	0	\$1,813,456	\$1,813,456	0
Oppenheimer	Developing Markets	2,467,735	-	-	0	2,467,735	2,467,735	0
Total		\$4,281,191				\$4,281,191	\$4,281,191	
Sales								
Fifth Third Bank	Prime Money Market Fund	\$1,473,276	-	-	0	\$1,473,276	\$1,473,276	0

**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 Van Dorn Demag Corporation Employee Retirement Plan	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Van Dorn Demag Corporation, dba Demag Plastics Group	D Employer Identification Number (EIN) 34-1733242
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>1</u> Day <u>1</u> Year <u>2010</u>		
2 Assets:		
a Market value.....	2a	30,991,721
b Actuarial value.....	2b	31,479,549
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 547	24,904,118
b For terminated vested participants.....	3b 609	13,180,348
c For active participants:		
(1) Non-vested benefits.....	3c(1)	0
(2) Vested benefits.....	3c(2)	2,411,730
(3) Total active.....	3c(3) 49	2,411,730
d Total.....	3d 1,205	40,496,196
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate.....	5	6.67 %
6 Target normal cost.....	6	150,000

Statement by Enrolled Actuary

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

SIGN HERE		07/25/2011
Signature of actuary		Date
BRUCE KLUG		11-03847
Type or print name of actuary		Most recent enrollment number
BUCK CONSULTANTS, LLC		(312) 846-3555
Firm name		Telephone number (including area code)
123 N. Wacker, Suite 1000		
CHICAGO IL 60606		
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)	27,689	142,595
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	27,689	142,595
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>22.46%</u>		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		6,784
b Interest on (a) using prior year's effective rate of <u>22.46%</u>		1,524
c Total available at beginning of current plan year to add to prefunding balance		8,308
d Portion of (c) to be added to prefunding balance		8,308
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	8,308

Part III Funding percentages

14 Funding target attainment percentage	14	77.71 %
15 Adjusted funding target attainment percentage	15	77.71 %
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	86.42 %
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
04/13/2010	269,105				
07/12/2010	269,105				
10/14/2010	269,105				
12/30/2010	1,000,000				
01/13/2011	269,105				
			Totals ▶	18(b)	18(c)
				2,076,420	0

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

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,969,784

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:

a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

b Applicable month (enter code)	21b	4
--	------------	---

22 Weighted average retirement age	22	63
---	-----------	----

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	150,000
--	-----------	---------

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	9,024,955	1,741,974
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	1,891,974
---	-----------	-----------

	Carryover balance	Prefunding balance	Total balance
--	-------------------	--------------------	---------------

35 Balances used to offset funding requirement	0	8,308	8,308
---	---	-------	-------

36 Additional cash requirement (item 34 minus item 35)	36	1,883,666
---	-----------	-----------

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	1,969,784
---	-----------	-----------

38 Interest-adjusted excess contributions for current year (see instructions)	38	86,118
--	-----------	--------

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

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

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Calculation of Average Retirement Age				
Age at Retirement	Percentage Retiring	Percentage of Total Group Remaining	Percentage of Total Group Retiring	Weighted Retirement Age
54	0.00%	100.000000%	0.000000%	0.00
55	2.00%	98.000000%	2.000000%	1.10
56	2.00%	96.040000%	1.960000%	1.10
57	3.00%	93.158800%	2.881200%	1.64
58	3.00%	90.364036%	2.794764%	1.62
59	4.00%	86.749475%	3.614561%	2.13
60	5.00%	82.412001%	4.337474%	2.60
61	10.00%	74.170801%	8.241200%	5.03
62	20.00%	59.336641%	14.834160%	9.20
63	15.00%	50.436145%	8.900496%	5.61
64	15.00%	42.870723%	7.565422%	4.84
65	100.00%	0.000000%	42.870723%	27.87
Retirement Age				62.74
			100.00%	

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest Rate:	Funding:	Current Year:	Segment rates with four month lookback	
			First segment rate	5.03%
			Second segment rate	6.73%
			Third segment rate	6.82%
			Effective Interest Rate	6.67%
		Prior Year:	Full yield curve, 2 month lookback	
			Effective Interest Rate	8.16%
Expenses:	\$150,000 is added to the normal cost for 2010.			
Cost-of-living:	N/A			
Salary increase assumption:	N/A; benefit frozen			
Social Security:	N/A; benefit frozen			
Valuation Salary:	N/A; benefit frozen			

EIN: 34-1733242
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VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-economic Assumptions

Disability rates: Wyatt 1985 Study Disability Incidence Class 1 Rates for males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	.00038	.00047
35	.00069	.00136
45	.00202	.00323
55	.00722	.00952
60	.01256	.01159

Marital percentage: 80% of male participants and 50% of female participants are assumed to be married, with males 2 years older than females.

Valuation of optional payment forms: 100% of participants are assumed to take a life annuity.

Data: Census data was supplied by the Plan Sponsor. Asset data was supplied by the Plan Trustee. These data items were not audited by Buck although they were reviewed for reasonableness and consistency with the prior year's information. The valuation fully relied on the providers for the accuracy and comprehensiveness of the data. The census data used and maintained by Buck Consultants, LLC is for valuation purposes only. This data is not intended to be the plan participant's permanent record.

Plan benefits not considered: None.

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Methods

- | | |
|---------------------------|---|
| Funding method: | For minimum required and maximum contribution purposes:
The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year. |
| Asset valuation method: | Smoothed value of assets over the prior two years. |
| Changes since prior year: | <ul style="list-style-type: none">• Funding interest rates changed from the full yield curve for the third month preceding the valuation to the three segment rates for the fourth month preceding the valuation.• Mortality tables changed as required by PPA. |

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Effective Date:	April 20, 1993.
Subsequent Amendments:	January 1, 2001; January 31, 2005; December 31, 2006.
Eligible Employees:	Participants in the prior plan become participants as of the effective date. All other eligible employees became participants at employment. Special rules apply to part-time employees.
Service to Determine Amount of Benefit:	Service is credited for benefit accruals based on the period of service since employment to the nearest 1/12 of a year. Service credited under the prior plan as of April 20, 1993 is included under the plan. Service while covered by a union plan or while an employee of a related entity that has not adopted the plan is not included in credited service.
Service for Vesting:	Similar to benefit service, but includes service while covered by a union plan or while an employee of a related entity that has not adopted the plan.
Benefit Eligibility:	
a. Normal Retirement	Age 65.
b. Early Retirement	The first day of the month coincident with or following after the participant attains age 55 and completes ten years of vesting service.
c. Disability	A participant who has a total and permanent disability while in the active service of the company after completing 15 years of vesting service.
d. Deferred Vested	100% vested after five years of vesting service.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Retirement Benefits:

a. Normal Retirement

Salaried Employees:

The greater of (1) and (2), plus (3), below:

- (1) 1% of final average compensation, plus 0.5% of the excess, if any, of final average compensation over covered compensation, multiplied by benefit service rendered after December 31, 1988 to maximum of 30 years, divided by 12 to be expressed in terms of a monthly benefit.
- (2) \$13.50 multiplied by benefit service rendered after December 31, 1989; this amount is expressed in terms of a monthly benefit.
- (3) \$4.00 multiplied by benefit service rendered prior to January 1, 1989; this amount is expressed in terms of a monthly benefit.

Hourly (Strongsville) Employees:

Effective February 1, 2005, the monthly benefit equals \$33.50, multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$29.00, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$28.00, multiplied by benefit service.

Satellite Employees:

Effective February 1, 2005 the monthly benefit equals \$33.50 multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$19.50, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$18.50, multiplied by benefit service.

Note: Satellite participants transferred to Hourly (Strongsville) begin to earn future benefits under the Hourly formula as of their date of transfer.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

b. Early Retirement	The accrued benefit as determined above, reduced by 1/3 of 1% for each month that the benefit commencement date precedes the participant's normal retirement date.
c. Disability	The accrued benefit determined at date of disability is payable without reduction for early commencement.
d. Deferred Vested	Accrued normal retirement benefit based on benefit service to termination date. Benefit is payable on normal retirement date.
e. Pre-retirement Surviving Spouse Benefit	Should an active, married participant die prior to normal retirement date and after age 55 and 5 years of vesting service, the surviving spouse will be entitled to a lifetime benefit equal to 50% of the actuarially reduced vested benefit the participant would have received had he/she retired early and elected the 50% Joint and Survivor benefit before his death. If a vested participant is not eligible for early retirement at his date of death, benefit payments to the spouse are deferred until the earliest date the participant would have attained early retirement eligibility.
Final Average Earnings:	The average of the highest consecutive five years of compensation during the last 10 plan years prior to retirement or termination. Compensation earned during the year of termination is included if it is beneficial to the participant.
Employee Contributions:	There are no employee contributions required.
Cost-of-Living Adjustments:	None.
Normal Form of Benefit:	Single Life Annuity for non-married participants; 50% Qualified Joint and Survivor Annuity for married participants.
Recent Changes:	The plan was amended to freeze benefit accruals effective December 31, 2006.
Changes from prior year:	None

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 25 — Change in Method

- The changes made to the plan's funding method are those required or allowed by Code section 430 and regulations to Code section 430 and are consistent with the requirements of Code section 430 or regulations. As such, the changes do not need IRS approval.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 26 — Schedule of Active Participant Data

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0	2
35 to 39	0	0	3	0	3	1	0	0	0	0	7
40 to 44	0	0	1	2	1	0	0	0	0	0	4
45 to 49	0	0	0	1	2	2	2	0	0	0	7
50 to 54	0	0	0	3	3	1	2	3	1	0	13
55 to 59	0	0	2	0	0	5	0	2	1	0	10
60 to 64	0	0	0	0	1	0	2	2	1	0	6
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	8	6	10	9	6	7	3	0	49

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2010 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 32 — Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments
January 1, 2008	Shortfall	5	968,358	4,399,716
January 1, 2009	Shortfall	6	(41,940)	(220,836)
January 1, 2010	Shortfall	7	<u>815,556</u>	<u>4,846,075</u>
			1,741,974	9,024,955