

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 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>FLUID ROUTING SOLUTIONS 401(K) RETIREMENT SAVINGS</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/2009</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/2009</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/2009</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>FLUID ROUTING SOLUTIONS, INC.</u> <u>25800 NORTHWESTERN HIGHWAY</u> <u>SUITE 550</u> <u>SOUTHFIELD, MI 48075</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>26-4196381</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>248-853-8300</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>26-4196381</u>	2c Sponsor's telephone number <u>248-853-8300</u>	2d Business code (see instructions) <u>336300</u>	
2b Employer Identification Number (EIN) <u>26-4196381</u>					
2c Sponsor's telephone number <u>248-853-8300</u>					
2d Business code (see instructions) <u>336300</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	CHRISTINE MALLORY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with incorrect/unrecognized electronic signature.	10/07/2011	JOHN CARSON
	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") FLUID ROUTING SOLUTIONS, INC. 25800 NORTHWESTERN HIGHWAY SUITE 550 SOUTHFIELD, MI 48075	3b Administrator's EIN 26-4196381 3c Administrator's telephone number 248-853-8300
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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	840
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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	827
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	32
d Subtotal. Add lines 6a , 6b , and 6c	6d	859
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	859
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	709
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	85

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

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) ☒ ¹ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

<div><div>SCHEDULE A</div><div>(Form 5500)</div><div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan FLUID ROUTING SOLUTIONS 401(K) RETIREMENT SAVINGS	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. FLUID ROUTING SOLUTIONS, INC.	D Employer Identification Number (EIN) 26-4196381	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	MR 60340	859	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	1772155
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c Additions: (1) Contributions deposited during the year	7c(1)	511372
	7c(2)	0
	7c(3)	73748
	7c(4)	48959
	7c(5)	16791
▶ LOAN INT, NET LOANS, FORFEITURES		

(6) Total additions	7c(6)	650870
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d Total of balance and additions (add b and c(6)).	7d	2423025
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	147800
(2) Administration charge made by carrier	7e(2)	3519
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below)	7e(4)	0

(5) Total deductions	7e(5)	151319
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f Balance at the end of the current year (subtract e(5) from d)	7f	2271706
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 FLUID ROUTING SOLUTIONS 401(K) RETIREMENT SAVINGS	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FLUID ROUTING SOLUTIONS, INC.	D Employer Identification Number (EIN) 26-4196381	

Part I	Service Provider Information (see instructions)
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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
MASSACHUSETTS MUTUAL LIFE INS. CO.
04-1590850

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
STATE STREET GLOBAL MARKETS
04-3464336

(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)

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72	CONTRACT ADMINISTRATOR	8975	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT INDEXED EQUITY FUND 04-3410047	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT MID CAP GROWTH EQUITY II FUN 04-3512596	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GOLDMAN SACHS SMALL CAP VALUE FUND 13-5108880	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE RETIREMENT 2010 FUND 20-0001631	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE RETIREMENT 2020 FUND 20-0001634	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE RETIREMENT 2030 FUND 20-0001636	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2040 FUND	BASIS POINTS * PLAN ASSETS	
20-0001638		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO TOTAL RETURN FUND	BASIS POINTS * PLAN ASSETS	
33-0239892		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT 2050 FUND	BASIS POINTS * PLAN ASSETS	
51-0612044		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE NEW HORIZONS FUND 52-0791372	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE EQUITY INCOME FUND 52-1424600	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T. ROWE PRICE BALANCED FUND 52-1725684	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE RETIREMENT INCOME FUN 56-2294396	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PERKINS MID CAP VALUE FUND 84-1458637	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE & COX INTERNATIONAL STOCK FUN 94-3390852	BASIS POINTS * PLAN ASSETS	

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

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: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

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 FLUID ROUTING SOLUTIONS 401(K) RETIREMENT SAVINGS	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FLUID ROUTING SOLUTIONS, INC.	D Employer Identification Number (EIN) 26-4196381

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	399022	300926
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(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)	5709743	7740435
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1772155	2271706
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(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	7880920	10313067

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	7880920	10313067
---	-----------	---------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	209954	
(B) Participants	2a(1)(B)	1264324	
(C) Others (including rollovers)	2a(1)(C)	468787	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1943065

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	14497	
(F) Other	2b(1)(F)	73748	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		88245

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	164239	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		164239

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		769484
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2965033

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	523911	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		523911
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	8975	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8975
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		532886

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2432147
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: GRANT THORNTON

(2) EIN: 03-6605555

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.).....	☒	☐	1274
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.).....	☐	☒	
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.)	☐	☒	
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.).....	☐	☒	
e Was this plan covered by a fidelity bond?.....	☒	☐	3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
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.).....	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
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.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>FLUID ROUTING SOLUTIONS 401(K) RETIREMENT SAVINGS</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FLUID ROUTING SOLUTIONS, INC.</u>	D Employer Identification Number (EIN) <u>26-4196381</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-1590850</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Report of Independent
Certified Public Accountants

Fluid Routing Solutions, Inc.
401(k) Retirement Savings Plan

December 31, 2010 and 2009

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Grant Thornton

Report of Independent Certified Public Accountants

To Participants and Administrator of the
Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Audit • Tax • Advisory

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www.GrantThornton.com

We were engaged to audit the accompanying statements of net assets available for benefits of Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedules as of December 31, 2010 as listed in the accompanying table of contents. 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 E, which was certified by State Street Bank and Trust Company, 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 certified Plan assets and executes the related transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the year ended December 31, 2010 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 express, and we 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 established by American Institute of Certified Public Accountants 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.

Grant Thornton LLP

Southfield, Michigan
September 29, 2011

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan
Statements of Net Assets Available for Benefits
As of December 31,

	<u>2010</u>	<u>2009</u>
Assets:		
Investments – at fair value:		
Mutual funds	\$ 7,740,435	\$ 5,709,743
Separate account guaranteed interest contract	<u>2,387,827</u>	<u>1,839,488</u>
Total investments	10,128,262	7,549,231
Receivables:		
Notes receivable from participants	300,926	397,312
Employee contributions	15,720	91,130
Employer matching contributions	<u>787,090</u>	<u>521,108</u>
Total receivables	<u>1,103,736</u>	<u>1,009,550</u>
Total assets	11,231,998	8,558,781
Liabilities:		
Accrued expenses	-	116
Excess participant contributions payable	<u>26,840</u>	<u>-</u>
Total liabilities	<u>26,840</u>	<u>116</u>
Net assets reflecting investments at fair value	11,205,158	8,558,665
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(116,121)</u>	<u>(67,333)</u>
Net assets available for benefits	<u><u>\$11,089,037</u></u>	<u><u>\$ 8,491,332</u></u>

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

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2010

Additions:

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments on mutual funds \$ 843,233

Interest and dividend income 163,516

1,006,749

Interest income on notes receivable from participants 15,799

Contributions:

Employee 1,163,205

Employer 475,924

Rollovers 468,798

2,107,927

Total additions 3,130,475

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants and beneficiaries 523,911

Administrative fees 8,859

Total deductions 532,770

Net increase 2,597,705

Net assets available for benefits:

Beginning of year 8,491,332

End of year \$11,089,037

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

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements

December 31, 2010

Note A – Description of the Plan

The following description of the Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

FRS Holding Corp. (the “Company”) was formed on February 2, 2009 as a Delaware corporation. The Company was formed to acquire the fuel systems and hose extrusion operations of Carolina Fluid Intermediate Holding Corp. (the “Predecessor”) that had filed for voluntary protection under Chapter 11 of the Bankruptcy Code in the U.S. Bankruptcy Court for the District of Delaware due to liquidity constraints primarily caused by a severe contraction in automotive industry volumes. The Company bid for the fuel and hose extrusion assets under Section 363 of the U.S. Bankruptcy Code, won the auction, and the Bankruptcy Court approved the sale on March 24, 2009. FRS Holding Corp. changed its name to Fluid Routing Solutions, Inc. (the “Plan Sponsor”).

The Plan was established on April 1, 2009. The Plan is a defined contribution plan covering all salaried and hourly employees of the Company, excluding leased employees and union employees, except for union employees where the collective bargaining agreement specifically provides coverage of such union employees. Employees become eligible to make deferral contributions and receive discretionary matching contributions upon employment.

Prior to the establishment of the Plan on April 1, 2009, the Predecessor had an existing defined contribution plan which had been terminated when they filed for bankruptcy. The employees rolled over their contributions to the Plan on April 1, 2009.

On April 27, 2010, the Plan was amended to include EP Cleveland, Inc. (“EP Cleveland”) as a participating employer. EP Cleveland was acquired by the Plan Sponsor on December 11, 2009. Approximately 40 employees have been added to the Plan. The amendment also recognized the prior service of employees with EP Cleveland for purposes of eligibility and vesting.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

Contributions

Each year, participants may defer a percentage of their compensation (as defined in the Plan document) on a pre-tax basis up to the maximum amount, which should not exceed certain limits under Section 402(g) of the Internal Revenue Code (“IRC”). Participants who have attained age 50 before the end of the year are eligible to make additional catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note A – Description of the Plan (Continued)

Contributions (Continued)

The Company may make discretionary matching contributions. For non-union employees, the Company may match 100 percent of the first 2 percent and 50 percent of the next 10 percent of employee contributions. Union employees receive contributions of 2.5 percent of the gross wages in accordance with the collective bargaining agreement. As of December 31, 2010, the Company has accrued \$303,150 and \$483,940 of matching contributions for union and non-union employees, respectively. As of December 31, 2009, the Company has accrued \$212,669 and \$308,439 of matching contributions for union and non-union employees, respectively. The matching contributions for the non-union employees are subject to the Board of Directors' approval.

The Company may also make discretionary profit sharing contributions ("Profit Sharing Contributions") on behalf of the participants based on a percentage of the participant's compensation, as well as their classification (either eligible union employees or all other non-union employees). The Company did not make Profit Sharing Contributions for the years ended December 31, 2010.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon.

Employer matching contributions are subject to the following vesting schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than 2 years	0%
After 2 years	100%

Profit Sharing Contributions are subject to the following vesting schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than 3 years	0%
After 3 years	100%

Service for purposes of vesting includes service with the Predecessor and Mark IV Industries, Inc., a company previously acquired by the Predecessor. Regardless of the vesting schedule, participants shall become fully vested upon death or total and permanent disability.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note A – Description of the Plan (Continued)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum payment equal to the value of the participant's vested interest in his or her account. Employees who elect to have their benefit payments deferred continue to share in allocations of investment income and losses but do not share in subsequent allocations of discretionary contributions.

The Plan also allows for in-service distributions upon attainment of age 59 ½ for any reason, and before age 59 ½ due to financial hardship, as defined in the Plan document.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Loan terms range from one to five years. Loan terms may exceed five years only in the event the loan proceeds are used to purchase or construct the participant's principal residence. Principal and interest is paid ratably through payroll deductions.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the employers' contribution and Plan earnings or losses. Allocations are based on participant earnings, losses or account balances, in accordance with the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the vested value of the participant's account.

Forfeitures

Forfeitures attributable to employer contributions are used to pay any administrative expenses, and any remaining forfeitures are used to reduce any employer contribution. \$146 of forfeitures were used to fund employer contributions for the year ended December 31, 2010. The Plan does not have a balance in the forfeiture account at December 31, 2010 and 2009.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note B – Summary of Significant Accounting Policies

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a Separate Account Guaranteed Interest Contract (“SAGIC”). The Statements of Net Assets Available for Benefits presents the fair value, which approximates liquidation value, of the investment contracts, as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for SAGIC, which is reported at contract 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 F for discussion of fair value measurements.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain Plan administration costs are deducted from participants’ accounts or investment income. The remaining Plan expenses are paid by the Company.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note B – Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Plan has evaluated subsequent events through September __, 2011, the date the financial statements were available to be issued. The Plan did not identify any events that required recognition or disclosure in the financial statements.

New Accounting Pronouncements

Improving Disclosures about Fair Value Measurements. In January 2010, the Financial Accounting Standards Board (“FASB”) issued guidance to improve the disclosures related to fair value measurements. The new guidance requires expanded fair value disclosures, including the reasons for significant transfers between Level 1 and Level 2 and the amount of significant transfers into each level disclosed separately from transfers out of each level. For Level 3 fair value measurements, information in the reconciliation of recurring Level 3 measurements about purchases, sales, issuances and settlements shall be presented separately on a gross basis, rather than as one net number. In addition, clarification is provided about existing disclosure requirements, such as presenting fair value measurement disclosures for each class of assets and liabilities that are determined based on their nature and risk characteristics and their placement in the fair value hierarchy (that is, Level 1, 2, or 3), as opposed to each major category of assets and liabilities, as required in the previous guidance. Disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements are required for fair value measurement that fall in either Level 2 or Level 3. The new guidance was effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to the gross presentation of purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010. The expanded disclosures are included in the Plan’s financial statements effective December 31, 2010, except for the disclosures related to the gross Level 3 presentation, which will be included in the Plan’s financial statements effective December 31, 2011.

Reporting Loans to Participants by Defined Contribution Pension Plans. – In September 2010, FASB issued an amendment, Plan Accounting – Defined Contribution Pension Plans (Topic 962): *Reporting Loans to Participants by Defined Contribution Pension Plans* which provides guidance on how loans to participants should be classified and measured by defined contribution plans. That guidance requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The Plan adopted this new guidance in its December 31, 2010 financial statements and has reclassified participant loans of \$397,312 for the year ended December 31, 2009 from investments to notes receivable from participants. Net assets of the Plan were not affected by the adoption of the new guidance.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note C - Investments

The following investments represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
<u>SAGIC</u>		
Core Bond SAGIC*	\$2,271,706	\$ 1,772,155
<u>Mutual Funds</u>		
Select Blue Chip Growth Fund	983,359	779,344
PIMCO Total Return Fund	959,440	761,452
T. Rowe Price Balanced Fund	853,714	758,998
Select Indexed Equity Fund	811,992	692,431
T. Rowe Price Retirement 2030 Fund	617,365	432,312
T. Rowe Price Retirement 2040 Fund	580,628	**

* SAGIC is reported at contract value. All other investments are reported at fair value.

** Investments did not represent 5% of total investments as of December 31, 2009.

Note D – Group Annuity Contract with Insurance Company

The Mass Mutual SAGIC is fully benefit-responsive; therefore, contract value is the relevant measurement attribute for this type of investment. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following: (1) the complete or partial termination of the Plan and (2) the establishment or activation of, or material change in any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs.

	<u>2010</u>	<u>2009</u>
Average yields		
Based on actual earnings	3.54%	4.05%
Based on interest credited to participants	3.54%	4.05%

The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note E – Information Certified by Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, State Street Bank and Trust Company (the "Trustee") has certified that the following data included in the financial statements and supplemental schedule is complete and accurate:

- Investments, notes receivable from participants, and the adjustment from fair value to contract value for fully benefit-responsive investment contracts, as shown in the statements of net assets available for benefits as of December 31, 2010 and 2009.
- Net investment income and interest income on notes receivable, as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2010.
- Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year), as of December 31, 2010.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note F – 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.

Level 2 Inputs to the valuation methodology include:

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

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

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

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note F – Fair Value Measurements (Continued)

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

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

Mutual funds: Valued at closing prices of shares held by the Plan at year end based on quoted prices in active markets.

SAGIC: Valued at the Plan's interest in the investment contract based on information provided by Mass Mutual, which is stated at fair value. The account provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. The market value is determined by daily units of the underlying SAGIC portfolio, and interest is credited to the portfolio using the current guarantee rate.

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

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:

	December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Retirement funds	\$ 2,886,597	\$ -	\$ -	\$ 2,886,597
Equity funds	1,097,510	-	-	1,097,510
Growth funds	1,026,734	-	-	1,026,734
Total return funds	959,440	-	-	959,440
Balanced funds	853,714	-	-	853,714
International stock fund	439,780	-	-	439,780
Other	476,660	-	-	476,660
	<u>7,740,435</u>	<u>-</u>	<u>-</u>	<u>7,740,435</u>
SAGIC	<u>-</u>	<u>-</u>	<u>2,387,827</u>	<u>2,387,827</u>
Total assets at fair value	<u>\$ 7,740,435</u>	<u>\$ -</u>	<u>\$ 2,387,827</u>	<u>\$ 10,128,262</u>

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note F – Fair Value Measurements (Continued)

	December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Retirement funds	\$ 1,813,868	\$ -	\$ -	\$ 1,813,868
Equity funds	921,702	-	-	921,702
Growth funds	811,424	-	-	811,424
Total return funds	761,452	-	-	761,452
Balanced funds	758,998	-	-	758,998
International stock fund	323,486	-	-	323,486
Other	318,813	-	-	318,813
	<u>5,709,743</u>	<u>-</u>	<u>-</u>	<u>5,709,743</u>
SAGIC	<u>-</u>	<u>-</u>	<u>1,839,488</u>	<u>1,839,488</u>
Total assets at fair value	<u>\$ 5,709,743</u>	<u>\$ -</u>	<u>\$ 1,839,488</u>	<u>\$ 7,549,231</u>

The table below shows the summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	SAGIC
Balance, December 31, 2009	\$ 1,839,488
Purchases, sales, issuances, settlements – net	<u>548,339</u>
Balance, December 31, 2010	<u>\$ 2,387,827</u>

Note G – Party-in-Interest Transactions

Certain Plan investments are managed by Mass Mutual Financial Group, the Plan's recordkeeper. Transactions involving these investments are considered party-in-interest transactions.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note H – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Note I – Tax Status

On May 11, 2009, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, is in accordance with the applicable sections of the IRC and is exempt from federal income tax. The Plan has not received a determination letter specific to the Plan itself. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated, in all material respects, in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor or the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

Note J – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note K – Reconciliation of Financial Statements to Form 5500

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

	<u>2010</u>	<u>2009</u>
Net assets available for benefits per the financial statements	\$11,089,037	\$8,491,332
Receivables at December 31, 2010	(802,810)	-
Receivables at December 31, 2009	-	(612,238)
Excess participant contribution payable at December 31, 2010	26,840	-
Accrued interest on notes receivable from participants at December 31, 2009	-	1,710
Accrued expenses at December 31, 2009	-	116
Net assets available for benefits per Form 5500	<u>\$ 10,313,067</u>	<u>\$ 7,880,920</u>

The following is a reconciliation of investments at December 31 per the financial statements to the Form 5500:

	<u>2010</u>	<u>2009</u>
Investments per the financial statements	\$10,128,262	\$7,549,231
Adjustment from fair value to contract value for fully-benefit responsive investment contracts	(116,121)	(67,333)
Notes receivable from participants	300,926	397,312
Accrued interest on notes receivable from participants at December 31, 2009	-	1,710
Investments per Form 5500	<u>\$ 10,313,067</u>	<u>\$ 7,880,920</u>

The following is a reconciliation of net increase in assets available for benefits per the financial statements for the year ended December 31, 2010 to net income per the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$2,597,705
Receivables at December 31, 2010	(802,810)
Receivables at December 31, 2009	612,238
Excess participant contributions payable at December 31, 2010	26,840
Accrued interest on notes receivable from participants at December 31, 2009	(1,710)
Accrued expenses at December 31, 2009	(116)
Net income per Form 5500	<u>\$ 2,432,147</u>

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan

Notes to Financial Statements – Continued

December 31, 2010

Note K – Reconciliation of Financial Statements to Form 5500 (Continued)

Contributions and expenses are recognized in the Form 5500 when they are received or paid. The financial statements reflect receivables and accrued expenses representing contributions and expenses which have been earned or incurred as of December 31, 2010.

Excess participant contributions payable represent amounts to be refunded to participants for amounts that were paid in the current year that were in excess of IRS guidelines. Excess corrective distributions are recognized in the Form 5500 when they are paid.

Investments are recognized in the Form 5500 at contract value. The financial statements recognize investment at fair value.

Note L – Delinquent Participant Contributions

For the year ended December 31, 2010, there were participant contributions made to the Company that were not remitted to the trustee on a timely basis. These transactions are detailed on the schedule of delinquent participant contributions in the accompanying supplemental schedule. The delinquent participant contributions amounting to \$5,021 and \$46,050 related to plan year 2010 and 2009, respectively. The 2010 delinquent participant contribution of \$1,274 were remitted on November 22, 2010 and the remaining amount of \$3,747 was remitted subsequently on February 17, 2011. The 2009 delinquent participant contribution of \$46,050 were remitted on January 29, 2010.

Supplemental Schedules

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan
Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2010

Identity of Issuer, Borrower or Similar Party	Description of Investments	Cost	Current Value
*Mass Mutual	Separate account guaranteed interest contract		
	Core Bond SAGIC	**	\$ 2,387,827
	Mutual funds		
T. Rowe Price	Select Blue Chip Growth Fund	**	983,359
PIMCO Funds	PIMCO Total Return Fund	**	959,440
T. Rowe Price	T. Rowe Price Balanced Fund	**	853,714
Northern Funds	Select Indexed Equity Fund	**	811,992
T. Rowe Price	T. Rowe Price Retirement 2030 Fund	**	617,365
T. Rowe Price	T. Rowe Price Retirement 2040 Fund	**	580,628
T. Rowe Price	T. Rowe Price Retirement 2020 Fund	**	449,157
Dodge & Cox	Dodge & Cox Int'l Stock Fund	**	439,780
T. Rowe Price	T. Rowe Price Retirement 2015 Fund	**	427,026
T. Rowe Price	T. Rowe Price Equity Income Fund	**	285,517
T. Rowe Price	T. Rowe Price Retirement 2035 Fund	**	232,203
T. Rowe Price	T. Rowe Price Retirement 2010 Fund	**	224,547
T. Rowe Price	T. Rowe Price Retirement 2025 Fund	**	219,003
Perkins	Perkins Mid Cap Value Fund	**	171,406
T. Rowe Price	T. Rowe Price New Horizons Fund	**	155,719
Goldman Sachs	Goldman Sachs Small Cap Value Fund	**	149,536
T. Rowe Price	T. Rowe Price Retirement 2045 Fund	**	108,704
T. Rowe Price	Select Mid Cap Growth Equity II Fund	**	43,375
T. Rowe Price	T. Rowe Price Retirement 2050 Fund	**	12,982
T. Rowe Price	T. Rowe Price Retirement 2055 Fund	**	10,662
T. Rowe Price	T. Rowe Price Retirement Income Fund	**	3,023
T. Rowe Price	T. Rowe Price Retirement 2005 Fund	**	1,297
	Notes Receivable from Participants		
*Notes Receivable	Interest rates at 4.25%		
From Participants	through maturity of 2019	**	300,926
			<u><u>\$10,429,188</u></u>

* Parties-in-interest.

** Cost information is omitted with respect to participant or beneficiary directed transactions under an individual account plan.

Fluid Routing Solutions, Inc. 401(k) Retirement Savings Plan
Schedule H, Line 4a – Schedule of Non-exempt Transactions For
Delinquent Participant Contributions
December 31, 2010

Total That Constitute Nonexempt Prohibited Transactions				
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$51,071	\$3,747	\$47,324	\$-	\$-

A Name of Plan Fluid Routing Solutions 401(k) Retirement Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Fluid Routing Solutions, Inc.	D Employer Identification Number 264196381	

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual Premier	Holding Account - MF-AG	0	0
*	Dodge & Cox	MF-202	356,561	439,780
*	Goldman Sachs	MF-631	103,601	149,536
*	T. Rowe Price	MF-632	708,514	853,714
*	T. Rowe Price	MF-633	223,739	285,517
*	T. Rowe Price	MF-A0	1,278	1,297
*	MassMutual Select	MF-AX	634,224	811,992
*	T. Rowe Price	MF-B0	356,217	427,026
*	T. Rowe Price	MF-C0	195,173	219,003
*	T. Rowe Price	MF-D0	193,760	232,203
*	T. Rowe Price	MF-E0	93,612	108,704
*	T. Rowe Price	MF-F0	9,527	10,662
*	T. Rowe Price	MF-T2	2,919	3,023
*	T. Rowe Price	MF-T3	191,896	224,547
*	T. Rowe Price	MF-T4	383,724	449,157
*	T. Rowe Price	MF-T6	490,401	617,365
*	T. Rowe Price	MF-T7	456,559	580,628
*	T. Rowe Price	MF-T9	11,723	12,982
*	Janus	MF-TIS	132,080	171,406
*	Allianz Global Investors	MF-TZ	944,095	959,440
*	MassMutual Select	MF-WA	728,281	983,359
*	MassMutual Select	MF-WF	29,690	43,375
*	T. Rowe Price	MF-WG	106,745	155,719
*	SAGIC (60340)	SIA-E1	0	2,271,706
*	SIA-E1 - Miscellaneous	SIA-E1	0	0
	Participant Loans	4.250000 - 4.250000	0	300,926

A Name of Plan Fluid Routing Solutions 401(k) Retirement Savings Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Fluid Routing Solutions, Inc.	D Employer Identification Number 264196381

Schedule of Delinquent Participant Contributions

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	0.00	0.00	0.00	1,273.68

A Name of Plan Fluid Routing Solutions 401(k) Retirement Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Fluid Routing Solutions, Inc.	D Employer Identification Number 264196381	

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Allianz Global Investors	330239892		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-TZ).
Allianz Global Investors	330239892		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-TZ).
Dodge & Cox	943390852		MassMutual provided the Plan with the required written disclosure for Management Fees received by Dodge & Cox with respect to Dodge & Cox International Stock Fund (MF-202).
Dodge & Cox	943390852		MassMutual provided the plan with the required written disclosure for Other Fees received by Dodge & Cox with respect to Dodge & Cox International Stock Fund (MF-202).
Goldman Sachs	135108880		MassMutual provided the Plan with the required written disclosure for Management Fees received by Goldman Sachs with respect to Goldman Sachs Small Cap Value Fund (MF-631).
Goldman Sachs	135108880		MassMutual provided the plan with the required written disclosure for Other Fees received by Goldman Sachs with respect to Goldman Sachs Small Cap Value Fund (MF-631).
Janus	841458637		MassMutual provided the Plan with the required written disclosure for Management Fees received by Janus with respect to Perkins Mid Cap Value Fund (MF-TIS).
Janus	841458637		MassMutual provided the plan with the required written disclosure for Other Fees received by Janus with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Blue Chip Growth Fund (MF-WA).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Mid Cap Growth Equity II Fund (MF-WF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier Money Market Fund (MF-AG).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fund (MF-AG).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Blue Chip Growth Fund (MF-WA).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Mid Cap Growth Equity II Fund (MF-WF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Administrative Fees of (13 basis points * plan assets) with respect to Select Indexed Equity Fund (MF-AX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Administrative Fees of (3 basis points * plan assets) with respect to Select Mid Cap Growth Equity II Fund (MF-WF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with

Company		respect to Dodge & Cox International Stock Fund (MF-202).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Goldman Sachs Small Cap Value Fund (MF-631).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Balanced Fund (MF-632).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Equity Income Fund (MF-633).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price New Horizons Fund (MF-WG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-T3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-T4).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-T6).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-T7).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-T9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Income Fund (MF-T2).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Perkins Mid Cap Value Fund (MF-TIS).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to PIMCO Total Return Fund (MF-TZ).
State Street Global Markets	043464336	State Street Global Markets provided the Plan with the required written disclosure for commissions received by State Street Global Markets with respect to the SDBA.
T. Rowe Price	200001631	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-T3).
T. Rowe Price	200001631	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-T3).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-T4).
T. Rowe Price	200001634	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-T4).
T. Rowe Price	200001636	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-T6).
T. Rowe Price	200001636	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-T6).
T. Rowe Price	200001638	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-T7).
T. Rowe Price	200001638	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-T7).
T. Rowe Price	510612044	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-T9).
T. Rowe Price	510612044	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-T9).
T. Rowe Price	520791372	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price New Horizons Fund (MF-WG).
T. Rowe Price	520791372	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price New Horizons Fund (MF-WG).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-A0).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-B0).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-C0).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees

T. Rowe Price	521151266	received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-D0). MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-F0).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-A0).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-B0).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-C0).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-D0).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-F0).
T. Rowe Price	521424600	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Equity Income Fund (MF-633).
T. Rowe Price	521424600	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Equity Income Fund (MF-633).
T. Rowe Price	521725684	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Balanced Fund (MF-632).
T. Rowe Price	521725684	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Balanced Fund (MF-632).
T. Rowe Price	522264646	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-E0).
T. Rowe Price	522264646	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-E0).
T. Rowe Price	562294396	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-T2).
T. Rowe Price	562294396	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-T2).