

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information							
1a Name of plan ROBBINS, INC. WHITELAKE HOURLY EMPLOYEES PENSION PLAN		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1970</td> </tr> </table>	1b Three-digit plan number (PN) ►	002	1c Effective date of plan 01/01/1970			
1b Three-digit plan number (PN) ►	002							
1c Effective date of plan 01/01/1970								
2a Plan sponsor's name and address (employer, if for single-employer plan) ROBBINS, INC. 4777 EASTERN AVENUE CINCINNATI, OH 45226-2338		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">2b Employer Identification Number (EIN) 31-0794597</td> <td style="width:40%;"></td> </tr> <tr> <td>2c Plan sponsor's telephone number 513-871-8988</td> <td></td> </tr> <tr> <td>2d Business code (see instructions) 321210</td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) 31-0794597		2c Plan sponsor's telephone number 513-871-8988		2d Business code (see instructions) 321210	
2b Employer Identification Number (EIN) 31-0794597								
2c Plan sponsor's telephone number 513-871-8988								
2d Business code (see instructions) 321210								
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") ROBBINS, INC. 4777 EASTERN AVENUE CINCINNATI, OH 45226-2338		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">3b Administrator's EIN 31-0794597</td> <td style="width:40%;"></td> </tr> <tr> <td>3c Administrator's telephone number 513-871-8988</td> <td></td> </tr> </table>	3b Administrator's EIN 31-0794597		3c Administrator's telephone number 513-871-8988			
3b Administrator's EIN 31-0794597								
3c Administrator's telephone number 513-871-8988								
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">4b EIN</td> <td style="width:40%;"></td> </tr> <tr> <td>4c PN</td> <td></td> </tr> </table>	4b EIN		4c PN			
4b EIN								
4c PN								
5a Total number of participants at the beginning of the plan year		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5a</td> <td style="width:40%; text-align: right;">89</td> </tr> <tr> <td>b Total number of participants at the end of the plan year.....</td> <td style="text-align: right;">88</td> </tr> <tr> <td>c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....</td> <td></td> </tr> </table>	5a	89	b Total number of participants at the end of the plan year.....	88	c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	
5a	89							
b Total number of participants at the end of the plan year.....	88							
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....								
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ No						
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....		☒ Yes ☐ No						

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III	Financial Information		
7 Plan Assets and Liabilities			
		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	966503	971890
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a).....	7c	966503	971890
8 Income, Expenses, and Transfers for this Plan Year			
		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers).....	8a(3)		
b Other income (loss).....	8b	74195	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		74195
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	68708	
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions).....	8f	100	
g Other expenses.....	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		68808
i Net income (loss) (subtract line 8h from line 8c).....	8i		5387
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

		Yes	No	Amount
10	During the plan year:			
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		1000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** **b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2011	KIMBERLY JACKSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2011	THOMAS DEPENBROCK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ROBBINS, INC. WHITELAKE HOURLY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROBBINS, INC.</u>	D Employer Identification Number (EIN) <u>31-0794597</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>966503</u>
b Actuarial value	2b <u>966503</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>29</u> <u>600309</u>
b For terminated vested participants	3b <u>21</u> <u>147073</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>381626</u>
(3) Total active	3c(3) <u>39</u> <u>381626</u>
d Total	3d <u>89</u> <u>1129008</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.68</u> %
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/07/2011</u>
Signature of actuary	Date
<u>HANS NIENABER</u>	<u>11-05737</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI, RUST & STRENK, INC.</u>	<u>513-891-0270</u>
Firm name	Telephone number (including area code)
<u>4540 COOPER ROAD, SUITE 304</u> <u>CINCINNATI, OH 45242-5617</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	22369	27512
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	22369	27512
10	Interest on item 9 using prior year's actual return of <u>14.45</u> %	3232	3975
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>8.12</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	25601	31487

Part III		Funding percentages	
14	Funding target attainment percentage	14	80.54 %
15	Adjusted funding target attainment percentage	15	80.54 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.76 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	174433	17401
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	17401
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	17401	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

2010 Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: Robbins, Inc. Whitelake Hourly Employees' Pension Plan

EIN: 31-0794597

PN: 002

(A) Early Retirement Age	(B) Retirement Rates	(C) Fraction Remaining	(D) Probability Distribution	(E) Sum Weighted Average Age
55	0%	1.00000	0.00%	0.00000
56	0%	1.00000	0.00%	0.00000
57	0%	1.00000	0.00%	0.00000
58	0%	1.00000	0.00%	0.00000
59	0%	1.00000	0.00%	0.00000
60	0%	1.00000	0.00%	0.00000
61	0%	1.00000	0.00%	0.00000
62	0%	1.00000	0.00%	0.00000
63	0%	1.00000	0.00%	0.00000
64	0%	1.00000	0.00%	0.00000
65	100%	0.00000	100.00%	65.00000
Weighted Average Retirement Age				65.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2010 Schedule SB, line 25 – Change in Method.

Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan

Employer EIN: 31-0794597

Plan Number: 002

Effective with the January 1, 2010 valuation, the following methods were changed:

- The interest rates used to determine the Target Liability were changed from the spot rates based on the 2008 November Yield Curve to the tiered segment rates for the fourth month prior to the valuation date of 5.03%, 6.73% and 6.82%.
- The Plan Sponsor has elected to determine the amount of the 2010 Shortfall Base over a fifteen year amortization period as permitted by the Pension Relief Act of 2010.

2010 Schedule SB, Line 32 --Schedule of Amortization Bases

Plan Name: Robbins, Inc. Whitelake Hourly Employees' Pension Plan

EIN: 31-0794597

PN: 002

<u>Type</u>	Present Value of Remaining <u>Installments</u>	<u>Date</u> <u>Established</u>	<u>Rem.</u> <u>Years</u>	<u>Amortization</u> <u>Installment</u>
Shortfall	\$ 174,433	01/01/2010	15	\$ 17,401

2010 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan

Employer EIN: 31-0794597

Plan Number: 002

1. Effective Date: January 1, 1970; restated effective January 1, 1997.

2. Plan Year: January 1st through December 31st.

3. Eligibility for Participation: Employees will participate in the Plan after completion of 1 year of eligibility service and attainment of age 21. No new entrants after December 31, 1998.

4. Normal Retirement:
 - a. Eligibility Age 65.
 - b. Monthly Benefit \$11.00 per month for each year of Credited Service through June 30, 1996. Effective July 1, 1996 \$12.00 per month for each year of Credited Service from July 1, 1996. No benefit accruals after December 31, 1998.

5. Early Retirement:
 - a. Eligibility Age 55 and 5 Years of Vesting Service.
 - b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced 0.5% for each month that Early Retirement precedes the Normal Retirement.

2010 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan

Employer EIN: 31-0794597

Plan Number: 002

6. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement. Participant may elect to receive benefit calculated as for Early Retirement with monthly benefit reduced 0.5% for each month that Early Retirement precedes the Normal Retirement. |

7. Disability Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Disabled and age 45 and 10 years of service. |
| b. Monthly Benefit | Calculated as for Normal Retirement payable after a 6-month waiting period with no reduction for early commencement. |

8. Late Retirement:

A participant who works beyond their Normal Retirement Date will, upon actual retirement, receive the greater of:

- i. their accrued benefit calculated as of their actual retirement, or
- ii. the actuarial equivalent of their Normal Retirement Benefit that could have been received upon retirement on the Normal Retirement Date.

2010 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan

Employer EIN: 31-0794597

Plan Number: 002

9. Pre-Retirement Death:

- | | |
|--------------------|---|
| a. Eligibility | Married with 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for an Early Retirement reflecting a 50% Joint & Survivor payment form with death immediately after Early Retirement. |

10. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Actuarially Equivalent 50%, 66.7% or 100% Contingent Annuitant, 5, 10, 15 or 20-Year Certain Life annuity. |

11. Actuarial Equivalency:

- | | |
|-------------------------|---|
| a. Other Than Lump Sums | 1971 Group Annuity Mortality Table at 7.00%. |
| b. Lump Sums | Larger of amount determined by using bases in “a” or that determined based on the applicable IRS 417(e) mortality table and interest rates for the November prior to the Plan Year. |

12. Changes Since Last Year:

None.

2010 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

- | | |
|---|---|
| 1. <u>Interest Rates:</u> | September, 2009 Segment Rates |
| i. Tier 1 – Years 0-5 | 5.03% per year. |
| ii. Tier 2 – Years 5-20 | 6.73% per year. |
| iii. Tier 3 – Years 20+ | 6.82% per year. |
| 2. <u>Mortality Rates:</u> | IRS 2010 Combined Static Mortality Table. |
| 3. <u>Retirement Rates:</u> | Age 65. |
| 4. <u>Termination Rates:</u> | T-1. |
| 5. <u>Disability Rates:</u> | 1955 UAW. |
| 6. <u>Expense Load:</u> | None. |
| 7. <u>Percent Married/Spousal Age:</u> | 85% with wives 3 years younger than their husbands. |
| 8. <u>Assumed Form of Benefit Election:</u> | It is assumed that participants will elect to receive a single life annuity at normal retirement age. |
| 9. <u>Actuarial Cost Method:</u> | PPA Funding Method. |

2010 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: Robbins, Inc. Whitelake Hourly Employees Pension Plan
Employer EIN: 31-0794597
Plan Number: 002

10. Asset Valuation Method:

Market Value.

11. Changes Since Last Year:

The interest rates used to determine the Target Liability were changed from the 2008 November Yield Curve to the tiered segment rates for the fourth month prior to the valuation date of 5.03%, 6.73% and 6.82% as indicated above.

The mortality table used for plan liabilities was updated to the IRS 2010 Combined Static Mortality Table as required by IRS regulations.

Schedule SB, Line 26 – Schedule of Active Participant Data

Plan Name: Robbins, Inc. Whitelake Hourly Employees' Pension Plan

EIN: 31-0794597

PN: 002

Years of Credited Service:

Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	2	2	0	0	0	0
45 to 49	0	0	0	1	4	1	8	2	0	0
50 to 54	0	0	0	0	0	2	2	4	1	0
55 to 59	0	0	0	0	0	0	4	0	2	1
60 to 64	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	1	0	1	0	0
70 & up	0	0	0	1	0	0	0	0	0	0

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010**This Form is Open to Public
Inspection**For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Robbins, Inc. Whitelake Hourly Employees Pension Plan

B Three-digit
plan number (PN) ►

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

Robbins, Inc.

D Employer Identification Number (EIN)

31-0794597

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ **F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2010**2** Assets:

a Market value	2a	966,503
b Actuarial value	2b	966,503

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 29	600,309
b For terminated vested participants	3b 21	147,073
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	381,626
(3) Total active	3c(3) 39	381,626
d Total	3d 89	1,129,008

4 If the plan is at-risk, check the box and complete lines a and b ☐

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 6.68**6** Target normal cost **6** 0**Statement by Enrolled Actuary**

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

**SIGN
HERE***HAN*

Signature of actuary

Hans Nienaber

Type or print name of actuary

Cuni, Rust & Strenk, Inc.

Firm name

4540 Cooper Road, Suite 304

US Cincinnati

OH 45242-5617

Address of the firm

10/07/2011

Date

11-05737

Most recent enrollment number

(513) 891-0270

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	22,369	27,512
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	0
9 Amount remaining (item 7 minus item 8)	22,369	27,512
10 Interest on item 9 using prior year's actual return of <u>14.45</u> %	3,232	3,975
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.12</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of item (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12).	25,601	31,487

Part III Funding percentages

14 Funding target attainment percentage	14	80.54 %
15 Adjusted funding target attainment percentage	15	80.54 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.76 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶ 18(b)			18(c)		

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

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

20 Quarterly contributions and liquidity shortfall(s):

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

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment 5.03 %	2nd segment 6.73 %	3rd segment 6.82 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	174,433	17,401
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).	34	17,401
	Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement	17,401	0
36 Additional cash requirement (item 34 minus item 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	
40 Unpaid minimum required contribution for all years	40	