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

Part I Annual Report Identification Information

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

A This return/report is for: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [X] final return/report

[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program

[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
O&M BARGAINING UNIT PENSION PLAN

1b Three-digit plan number (PN) ▶ 007

1c Effective date of plan 09/18/1983

2a Plan sponsor's name and address (employer, if for single-employer plan)
ECODYNE HEAT EXCHANGERS, INC.

8203 MARKET STREET
HOUSTON, TX 77029-2415

2b Employer Identification Number (EIN) 61-1550216

2c Plan sponsor's telephone number 713-675-3511

2d Business code (see instructions) 332900

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
ECODYNE HEAT EXCHANGERS, INC. 8203 MARKET STREET
HOUSTON, TX 77029-2415

3b Administrator's EIN 61-1550216

3c Administrator's telephone number 713-675-3511

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

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	63
b Total number of participants at the end of the plan year	**5b**	0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] 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.) [X] 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**	1986441	0
b Total plan liabilities	**7b**		
c Net plan assets (subtract line 7b from line 7a)	**7c**	1986441	0

8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: **(1)** Employers	**8a(1)**	83026	
(2) Participants	**8a(2)**		
(3) Others (including rollovers)	**8a(3)**		
b Other income (loss)	**8b**	184454	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	**8c**		267480
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	**8d**	126486	
e Certain deemed and/or corrective distributions (see instructions)	**8e**		
f Administrative service providers (salaries, fees, commissions)	**8f**		
g Other expenses	**8g**	6680	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	**8h**		133166
i Net income (loss) (subtract line 8h from line 8c)	**8i**		134314
j Transfers to (from) the plan (see instructions)	**8j**	-2120755	

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

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		160000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X		9954
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] 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 [X] 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 [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year | 13a |

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] 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)
THE MARMON CONSOLIDATED DEFINED BENEFIT PENSION PLAN	32-0023596	002

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	LARRY ARNDT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2011	LARRY ARNDT
	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

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
O&M BARGAINING UNIT PENSION PLAN

B Three-digit plan number (PN) ▶ 007

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ECODYNE HEAT EXCHANGERS, INC.

D Employer Identification Number (EIN)
61-1550216

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 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**	1986441
b	Actuarial value	**2b**	1968064

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	32	1133331
b	For terminated vested participants	**3b**	29	955011
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		6536
	(3) Total active	**3c(3)**	2	6536
d	Total	**3d**	63	2094878

4 If the plan is at-risk, check the box and complete items (a) and (b) [ ]

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

5	Effective interest rate	**5**	6.64 %
6	Target normal cost	**6**	2695

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

Signature of actuary

10/11/2011
Date

KRISTINE COOGAN, E.A.
Type or print name of actuary

11-07417
Most recent enrollment number

AON CONSULTING, INC.
Firm name

312-381-1000
Telephone number (including area code)

200 EAST RANDOLPH STREET, SUITE 900
CHICAGO, IL 60601-6436
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 [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	328799
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)	0	328799
10	Interest on item 9 using prior year's actual return of 31.44 %		103374
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		21269
	b Interest on (a) using prior year's effective rate of 8.32 %		1770
	c Total available at beginning of current plan year to add to prefunding balance		23039
	d Portion of (c) to be added to prefunding balance		23039
12	Reduction in balances due to elections or deemed elections	0	163051
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	292161

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2010	22634				
07/09/2010	22634				
10/01/2010	18879				
01/06/2011	18879				
			Totals ► 18(b)	83026	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	79701

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.03 %	6.73 %	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** 2695

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	418975	87245
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** 89940

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	10239	10239

36 Additional cash requirement (item 34 minus item 35) **36** 79701

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 79701

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** 0

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

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▶ 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

O&M Bargaining Unit Pension Plan

B Three-digit plan number (PN) ▶ 007

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

Ecodyne Heat Exchangers

D Employer Identification Number (EIN)

61-1550216

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1	Enter the valuation date: Month 1 Day 1 Year 2010			
2	Assets:			
	a Market value	2a		1,986,441
	b Actuarial value	2b		1,968,064
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	32	1,133,331
	b For terminated vested participants	3b	29	955,011
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		6,536
	(3) Total active	3c(3)	2	6,536
	d Total	3d	63	2,094,878
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.64 %
6	Target normal cost	6		2,695

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

KC

Signature of actuary

10/11/2011

Date

Kristine Coogan, E.A.

Type or print name of actuary

11-07417

Most recent enrollment number

AON CONSULTING, Inc.

Firm name

(312) 381-1000

Telephone number (including area code)

200 East Randolph Street, Suite 900

Chicago IL 60601-6436

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 [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	328,799
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)	0	328,799
10	Interest on item 9 using prior year's actual return of 31.44 %		103,374
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		21,269
	b Interest on (a) using prior year's effective rate of 8.32 %		1,770
	c Total available at beginning of current plan year to add to prefunding balance		23,039
	d Portion of (c) to be added to prefunding balance		23,039
12	Reduction in balances due to elections or deemed elections	0	163,051
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	292,161

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2010	22,634				
07/09/2010	22,634				
10/01/2010	18,879				
01/06/2011	18,879				
			Totals ▶ 18(b)	83,026	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	79,701

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

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

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**	2,695

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	418,975	87,245
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**	89,940

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	10,239	10,239

36 Additional cash requirement (item 34 minus item 35)	**36**	79,701
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	79,701
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**	0

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

General Information

Original Effective Date:	September 18, 1983
Effective Date of Last Amendment:	March 28, 2005
Plan Year:	January 1st to December 31
Employer Fiscal Year	January 1st to December 31
Employer ID Number:	61-1550216
Plan Administrator's ID Number:	61-1550216
Plan Number:	007

Eligibility

Employees who are represented for collective bargaining purposes by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America(UAW) Local No. 864 and have completed one year of service and attained age 21 shall become a participant in the Plan on the date the above requirements are met.

Benefit Service

Benefit Service for purposes of Benefit Accrual begins on date of hire and is credited in years and months. Participants will be credited for all service back to date of hire for purposes of eligibility and vesting.

Normal Retirement Date

Normal Retirement Date is the first day of the month coinciding with or following the date a Participant reaches age 65.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Normal Retirement Benefit

Accrued Benefit at Normal Retirement Date.

Delayed Retirement

A participant may continue to work after his Normal Retirement Date. The benefit payable upon retirement will be the Accrued Benefit at the date of actual retirement.

Accrued Benefit

An annual benefit equal to the sum of (A) and (B) below:

(1) $11.00 per month per year of Benefit Service; and,

(2) The excess of the Monthly Benefit derived from the Account Balance in the Money Purchase Plan as of 9/30/83 over the Accrued Benefit under this Plan as of 9/30/83.

Benefits were frozen as of 12/19/2000.

Early Retirement Benefit

Participants are eligible for early retirement after attainment of age 62 and the completion of 10 years of service. The Participant's Accrued Benefit is reduced by 5/9% for each month preceding the Normal Retirement Date.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Disability Retirement Benefit

Upon eligibility for Social Security after completion of 10 years of service, the Participant's Accrued Benefit shall be paid with no actuarial reduction on the date his Social Security Disability Benefit commences.

Death Benefit

The spouse of any married participant who reaches Early Retirement is eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension will be an amount equal to the benefit payable had the participant retired early on the date of death and selected a 50% Joint and Survivor Annuity. The annuity benefit is also payable to the spouse of a member who dies while actively employed past his Normal Retirement Age.

The spouse of any married vested participant who was not eligible for Early Retirement is also eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension payable at the Participant's Earliest Retirement Date will be an amount equal to the benefit had the participant separated service on the date of death, survived to his earliest retirement age, selected a 50% Joint and Survivor Annuity, and died on the day after the day of attaining the Earliest Retirement Age.

In no event will the value of the death benefit be less than the lump sum death benefit amount that would have been payable under the terminated Money Purchase Plan as of 9/18/83 (if any).

Severance Benefit

A percentage of the Accrued Benefit in accordance with the following schedule:

Years of Credited Service	Vested Percent
Fewer than 5	0%
5 or more	100%

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Normal Form of Payment

The Normal Form of Pension Payment to a single member is a life annuity. If the member is married, the normal retirement benefit is payable in the form of an actuarially equivalent joint and survivor annuity unless the member and his spouse elect otherwise. Payments are made to the member for life and continue after his death for the life of his spouse at a rate of 50% of the monthly amount paid to the participant.

Additional Information

For the 2009 plan year, the valuation date was changed from July 1 to January 1. Therefore 2008 was a short plan year.

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

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

Cost Method

Funding Target: Traditional Unit Credit.

FAS 87: Projected Unit Credit.

Asset Method

Funding: The actuarial value of assets is determined by using a 2 year Smoothing Method. The actuarial value of assets may not exceed 110% of market value, nor be less than 90% of market value.

FAS 87: The Market-Related Value of Assets is determined by using a 5 year Smoothing Method.

Dates of Calculations

Funding: The Valuation Date is January 1, 2010.

FAS 87: The Measurement Date is January 1, 2010.

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Source of Data

Data is as of the valuation date and is supplied to us by the Employer. We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by the Trustee, The Guardian Life Insurance Company of America.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Expenses

Plan expenses expected to be paid out of the trust are added into the Target Normal cost.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Interest and Other Rate Assumptions

Below is a summary of interest and inflation rates used for the January 1, 2010 valuation.

	Interest Rates	Assumption
(1)	Funding Target	5.03% ,6.73%, 6.82%
	(a) Effective Interest Rate	6.64%
(2)	FAS 35	6.50%
(3)	FAS 87	
	(a) Discount	5.75%
	(b) Rate of Return	6.50%

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Decrement Assumptions

Below is a summary of decrements used in this valuation.

Mortality Decrements		Description
(1)	Funding Target and FAS 35	RP-2000 IRS PPA @ 2010 Combined Healthy Male and Female
(2)	FAS 87	RP-2000 Combined Healthy table for males and females projected to 2009

—Retirement—	
Decrement Age	Rates
65	1.000000

—Termination—		
Decrement Age	Male Rates	Female Rates
25	0.0529	0.0529
40	0.0419	0.0419
55	0.0094	0.0094
65	0.0000	0.0000

The weighted average retirement age is 65. Sample Retirement and Termination rates are illustrated in the tables above.

Form of Benefit Payment

For the purpose of valuing death benefits, 100% of the employees are assumed to be married. Wives are assumed to be four years younger than their husbands.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Changes in Valuation Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The Funding Target liability interest rates were changed from the full yield curve interest rates with a two month lookback to the segment interest rates with a four month lookback.

2. The Funding Target Liability mortality was changed to the mandated table for 2010.

3. The FAS 87 discount rate was changed from 6.50% to 5.75%.

4. The FAS 35 discount rate was changed from 7.50% to 6.50%

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, line 25 - Change in Method

The funding liability interest rate was changed from the IRS approved full yield curve interest rates with a two month lookback to IRS segment interest rates with a four month lookback.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, line 26 - Schedule of Active Participant Data

	Years of Service as of 01/01/2010										
Age	Under 1	01-04	05-09	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
25 - 29	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
30 - 34	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
35 - 39	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
40 - 44	0 -	0 -	1 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	1 -
45 - 49	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
50 - 54	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
55 - 59	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
60 - 64	0 -	0 -	0 -	0 -	1 -	0 -	0 -	0 -	0 -	0 -	1 -
65 - 69	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
70 & Up	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
Totals	0 -	0 -	1 -	0 -	1 -	0 -	0 -	0 -	0 -	0 -	2 -

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Period Remaining	Current Year Present Value Factor[1]	Balance		Annual Payment
			Original	Remaining	
01/01/2008	5	4.54348	$426,277	$323,459	$71,192
01/01/2009	6	5.26553	($1,064)	($995)	($189)
01/01/2010	7	5.94205	$96,511	$96,511	$16,242
Total				$418,975	$87,245

[1] Calculated using the segment interest rates for the current Plan Year.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, line 25 - Change in Method

The funding liability interest rate was changed from the IRS approved full yield curve interest rates with a two month lookback to IRS segment interest rates with a four month lookback.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
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Schedule SB, line 26 - Schedule of Active Participant Data

	Years of Service as of 01/01/2010										
Age	Under 1	01-04	05-09	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
25 - 29	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
30 - 34	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
35 - 39	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
40 - 44	0	0	1	0	0	0	0	0	0	0	1
	-	-	-	-	-	-	-	-	-	-	-
45 - 49	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
50 - 54	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
55 - 59	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
60 - 64	0	0	0	0	1	0	0	0	0	0	1
	-	-	-	-	-	-	-	-	-	-	-
65 - 69	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
70 & Up	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
Totals	0	0	1	0	1	0	0	0	0	0	2
	-	-	-	-	-	-	-	-	-	-	-

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
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Total				$418,975	$87,245

[1] Calculated using the segment interest rates for the current Plan Year.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Cost Method

Funding Target: Traditional Unit Credit.

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Funding: The actuarial value of assets is determined by using a 2 year Smoothing Method. The actuarial value of assets may not exceed 110% of market value, nor be less than 90% of market value.

FAS 87: The Market-Related Value of Assets is determined by using a 5 year Smoothing Method.

Dates of Calculations

Funding: The Valuation Date is January 1, 2010.

FAS 87: The Measurement Date is January 1, 2010.

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Source of Data

Data is as of the valuation date and is supplied to us by the Employer. We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.

Financial information was supplied to us by the Trustee, The Guardian Life Insurance Company of America.

Although we believe these to be accurate and complete, the data and financial information have not been audited by us.

Expenses

Plan expenses expected to be paid out of the trust are added into the Target Normal cost.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Interest and Other Rate Assumptions

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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Decrement Assumptions

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Mortality Decrements		Description
(1)	Funding Target and FAS 35	RP-2000 IRS PPA @ 2010 Combined Healthy Male and Female
(2)	FAS 87	RP-2000 Combined Healthy table for males and females projected to 2009

—Retirement—	
Decrement Age	Rates
65	1.000000

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Decrement Age	Male Rates	Female Rates
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40	0.0419	0.0419
55	0.0094	0.0094
65	0.0000	0.0000

The weighted average retirement age is 65. Sample Retirement and Termination rates are illustrated in the tables above.

Form of Benefit Payment

For the purpose of valuing death benefits, 100% of the employees are assumed to be married. Wives are assumed to be four years younger than their husbands.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Cont.)

Changes in Valuation Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

1. The Funding Target liability interest rates were changed from the full yield curve interest rates with a two month lookback to the segment interest rates with a four month lookback.

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Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
EIN: 61-1550216
Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

General Information

Original Effective Date:	September 18, 1983
Effective Date of Last Amendment:	March 28, 2005
Plan Year:	January 1st to December 31
Employer Fiscal Year	January 1st to December 31
Employer ID Number:	61-1550216
Plan Administrator's ID Number:	61-1550216
Plan Number:	007

Eligibility

Employees who are represented for collective bargaining purposes by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America(UAW) Local No. 864 and have completed one year of service and attained age 21 shall become a participant in the Plan on the date the above requirements are met.

Benefit Service

Benefit Service for purposes of Benefit Accrual begins on date of hire and is credited in years and months. Participants will be credited for all service back to date of hire for purposes of eligibility and vesting.

Normal Retirement Date

Normal Retirement Date is the first day of the month coinciding with or following the date a Participant reaches age 65.

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
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Plan Number: 007

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Normal Retirement Benefit

Accrued Benefit at Normal Retirement Date.

Delayed Retirement

A participant may continue to work after his Normal Retirement Date. The benefit payable upon retirement will be the Accrued Benefit at the date of actual retirement.

Accrued Benefit

An annual benefit equal to the sum of (A) and (B) below:

(1) $11.00 per month per year of Benefit Service; and,

(2) The excess of the Monthly Benefit derived from the Account Balance in the Money Purchase Plan as of 9/30/83 over the Accrued Benefit under this Plan as of 9/30/83.

Benefits were frozen as of 12/19/2000.

Early Retirement Benefit

Participants are eligible for early retirement after attainment of age 62 and the completion of 10 years of service. The Participant’s Accrued Benefit is reduced by 5/9% for each month preceding the Normal Retirement Date.

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Disability Retirement Benefit

Upon eligibility for Social Security after completion of 10 years of service, the Participant's Accrued Benefit shall be paid with no actuarial reduction on the date his Social Security Disability Benefit commences.

Death Benefit

The spouse of any married participant who reaches Early Retirement is eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension will be an amount equal to the benefit payable had the participant retired early on the date of death and selected a 50% Joint and Survivor Annuity. The annuity benefit is also payable to the spouse of a member who dies while actively employed past his Normal Retirement Age.

The spouse of any married vested participant who was not eligible for Early Retirement is also eligible for a benefit if the participant should die prior to his Normal Retirement Date. The monthly pension payable at the Participant's Earliest Retirement Date will be an amount equal to the benefit had the participant separated service on the date of death, survived to his earliest retirement age, selected a 50% Joint and Survivor Annuity, and died on the day after the day of attaining the Earliest Retirement Age.

In no event will the value of the death benefit be less than the lump sum death benefit amount that would have been payable under the terminated Money Purchase Plan as of 9/18/83 (if any).

Severance Benefit

A percentage of the Accrued Benefit in accordance with the following schedule:

Years of Credited Service	Vested Percent
Fewer than 5	0%
5 or more	100%

Plan Sponsor: Ecodyne Heat Exchangers
Plan Name: O&M Bargaining Unit Pension Plan
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Schedule SB, Part V - Summary of Plan Provisions (cont.)

Normal Form of Payment

The Normal Form of Pension Payment to a single member is a life annuity. If the member is married, the normal retirement benefit is payable in the form of an actuarially equivalent joint and survivor annuity unless the member and his spouse elect otherwise. Payments are made to the member for life and continue after his death for the life of his spouse at a rate of 50% of the monthly amount paid to the participant.

Additional Information

For the 2009 plan year, the valuation date was changed from July 1 to January 1. Therefore 2008 was a short plan year.

The above description is a summary only; for additional details, reference should be made to the formal Plan document.