

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE</u>	1b Three-digit plan number (PN) ▶	<u>002</u>	
	1c Effective date of plan	<u>03/12/1985</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>PEERLESS-WINSMITH, INC.</u> <u>HBD INDUSTRIES, INC.</u> <u>5200 UPPER METRO PLACE</u> <u>SUITE 110</u> <u>DUBLIN, OH 43017</u>	2b Employer Identification Number (EIN) <u>25-1487618</u>	2c Sponsor's telephone number <u>614-526-7000</u>	2d Business code (see instructions) <u>326200</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	<u>Filed with authorized/valid electronic signature.</u>	<u>09/26/2011</u>	<u>DAVID MILLER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2011</u>	<u>MARK DYLL</u>
	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") HBD INDUSTRIES, INC. 5200 UPPER METRO PLACE SUITE 110 DUBLIN, OH 43017	3b Administrator's EIN 25-1555749 3c Administrator's telephone number 614-526-7000
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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	50
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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	13
b Retired or separated participants receiving benefits.....	6b	14
c Other retired or separated participants entitled to future benefits.....	6c	23
d Subtotal. Add lines 6a , 6b , and 6c	6d	50
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	50
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 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:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☐ **H** (Financial Information)
 (2) ☒ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

A Name of plan <u>RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE</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>PEERLESS-WINSMITH, INC.</u>	D Employer Identification Number (EIN) <u>25-1487618</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>1058860</u>
b Actuarial value	2b <u>1154728</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a (1) Number of participants <u>14</u> (2) Funding Target <u>524253</u>
b For terminated vested participants	3b <u>23</u> <u>318275</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>339856</u>
(3) Total active	3c(3) <u>13</u> <u>339856</u>
d Total	3d <u>50</u> <u>1182384</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.67</u> %
6 Target normal cost	6 <u>3015</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>09/16/2011</u>
Signature of actuary	Date
<u>MARTIN E. MOLLOY</u>	<u>11-06227</u>
Type or print name of actuary	Most recent enrollment number
<u>AON HEWITT CONSULTING INC.</u>	<u>614-436-8100</u>
Firm name	Telephone number (including area code)
<u>445 HUTCHINSON AVENUE</u> <u>SUITE 900</u> <u>COLUMBUS, OH 43235-8619</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)	274189	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	1700	0
9	Amount remaining (Item 7 minus item 8).....	272489	0
10	Interest on item 9 using prior year's actual return of <u>9.25</u> %	25205	
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>8.25</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.....		
12	Reduction in balances due to elections or deemed elections.....	88873	
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	208821	0

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	97.66 %
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	115.96 %
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
	0	0			
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 62
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	3015
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
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	3015
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	3015	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	0

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

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

A Name of plan RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 PEERLESS-WINSMITH, INC.	D Employer Identification Number (EIN) 25-1487618	

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

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

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

PNC BANK

25-1211909

(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?
13	CONTRACT ADMINISTRATOR	0	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan 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>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010					
A Name of plan RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PEERLESS-WINSMITH, INC.				D Employer Identification Number (EIN) 25-1487618	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: HBD MASTER PENSION TRUST					
b Name of sponsor of entity listed in (a): HBD INDUSTRIES, INC.					
c EIN-PN 90-0180869-001		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1072003	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 10	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

<div>SCHEDULE I</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 PEERLESS-WINSMITH, INC.		D Employer Identification Number (EIN) 25-1487618

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	1058818	1072003
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	1058818	1072003
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)		
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	77679	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		77679
e Benefits paid (including direct rollovers)	2e	62429	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h		
i Other expenses	2i	2065	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		64494
k Net income (loss) (subtract line 2j from line 2d)	2k		13185
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

		Yes	No	Amount
a Partnership/joint venture interests	3a		X	
b Employer real property	3b		X	
c Real estate (other than employer real property)	3c		X	
d Employer securities	3d		X	
e Participant loans	3e		X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II Compliance Questions

4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

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)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan RETIREMENT PLAN FOR OCT EMPLOYEES OF SPRINGVILLE		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 PEERLESS-WINSMITH, INC.		D Employer Identification Number (EIN) 25-1487618
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.....		10
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): 25-1211909		
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.....		30
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):

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> <hr/> 2010 <hr/> 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>Rtrmnt Plan for Office, Clerical & Technical Ees</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">B Three-digit plan number (PN) ►</td> <td style="width: 30%; text-align: center;">002</td> </tr> </table>	B Three-digit plan number (PN) ►	002
B Three-digit plan number (PN) ►	002		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Peerless-Winsmith, Inc.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>D Employer Identification Number (EIN) <u>25-1487618</u></td> </tr> </table>	D Employer Identification Number (EIN) <u>25-1487618</u>	
D Employer Identification Number (EIN) <u>25-1487618</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>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value	2a		1,058,860
b Actuarial value	2b		1,154,728
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	14	524,253
b For terminated vested participants	3b	23	318,275
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		339,856
(3) Total active	3c(3)	13	339,856
d Total	3d	50	1,182,384
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate		5	6.67 %
6 Target normal cost		6	3,015

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>9-16-2011</u> Date
	Signature of actuary <u>Martin E. Molloy</u> Type or print name of actuary	<u>11-06227</u> Most recent enrollment number
	<u>Aon Consulting, Inc.</u> Firm name	<u>(614) 436-8100</u> Telephone number (including area code)
	<u>445 Hutchinson Avenue Suite 900</u> Columbus OH 43235-8619 Address of the firm	

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)	274,189	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	1,700	0
9	Amount remaining (Item 7 minus item 8)	272,489	0
10	Interest on item 9 using prior year's actual return of <u>9.25%</u>	25,205	
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>8.23%</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		
12	Reduction in balances due to elections or deemed elections	88,873	
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	208,821	0

Part III Funding percentages			
14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	97.66 %
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	115.96 %
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)	0	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	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	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
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	3,015
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
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	3,015
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	3,015	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	0

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, line 22 – Description of Weighted Average Retirement

Age

	(1)	(2)	(3)	(4)	(5)	(6)
	Retirement		Cumulative		Retirement	
Age	qx	px	px	= (1) * (3)	Age	= (4) * (5)
55	0.1	0.900000	1.000000	0.100000	55.0	5.500
56	0.02	0.980000	0.900000	0.018000	56.0	1.008
57	0.02	0.980000	0.882000	0.017640	57.0	1.005
58	0.02	0.980000	0.864360	0.017287	58.0	1.003
59	0.02	0.980000	0.847073	0.016941	59.0	1.000
60	0.1	0.900000	0.830131	0.083013	60.0	4.981
61	0.1	0.900000	0.747118	0.074712	61.0	4.557
62	0.5	0.500000	0.672406	0.336203	62.0	20.845
63	0.2	0.800000	0.336203	0.067241	63.0	4.236
64	0.5	0.500000	0.268963	0.134481	64.0	8.607
65	0.5	0.500000	0.134481	0.067241	65.0	4.371
66	1	0.000000	0.067241	0.067241	66.0	4.438
Totals:				1.00000		61.550
Total of Column (6) / Total of Column (4), Rounded to nearest age:						62.000

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions

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

General Information

Original Effective Date: March 12, 1985

Adoption Date of Last Amendment: March 11, 2011

Plan Year: January 1 to December 31

Employer Fiscal year: January 1 to December 31

Employer ID Number: 25-1487618

Plan Administrator's ID Number: 25-1555749

Plan Number: 002

Eligibility

Any office, clerical, or technical employee of the company at Springville, NY represented by the International Union of Electronics, Electrical, Technical and Machine Workers, AFL-CIO, Local 336 is eligible to participate in the Plan on his date of employment. No employee shall become a participant after July 1, 1992.

Service

Service shall equal total plan years of service with the Employer. A year of service is credited for each plan year in which an employee works 1,000 hours. No Service will be granted for employment after July 1, 1992.

Normal Retirement Date

Normal Retirement Date is the first day of the month coincident with or next following the later of attainment of age 65 or the fifth anniversary of plan participation.

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Normal Retirement Benefit

The amount of monthly benefit to be paid in monthly installments for life with 60 payments guaranteed, based on Service to Normal Retirement Date, is \$18.36 multiplied by years of service up to twenty-nine.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement the benefit calculated as of the actual retirement date based on all credited service.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be based on the years of service earned as of the determination date.

Disability

An active participant who has attained age 45 and completed 15 years of service who becomes disabled may commence benefits equal to his unreduced accrued benefit after six months of disability. A participant who becomes disabled and is eligible for or is receiving Disability benefits then recovers and returns to active service will receive credit for vesting and eligibility service during his period of disability.

Early Retirement Benefits

Upon the completion of 15 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced 5/12% for each month by which the payment date precedes the Normal Retirement Date.

Death Benefit

In the event of a participant's death while in active service after attaining early retirement eligibility, his spouse will receive a benefit as if he had retired on the day before he died and elected the 50% joint and survivor option.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

If a non-retired participant is eligible for vesting but under age 55 at the time of his death, his spouse will receive a monthly lifetime pension commencing on the first day of the month after the participant would have attained age 55 equal to 50% of the reduced amount he would have received if he had terminated employment as of the date of his death, survived to age 55, and elected the 50% joint and survivor option.

Benefits otherwise payable to a vested terminated participant or his spouse will be reduced for any such coverage.

For a participant who has attained age 50 with 15 years of service and who is not covered by the above spouse's benefit, there shall be a benefit payable to his beneficiary equal to 50% of the reduced amount he would have received if he had terminated employment as of the date of his death, survived to his earliest retirement age, and elected a 50% joint and survivor option, with his beneficiary named as contingent annuitant.

Severance Benefits

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

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

The participant may elect to receive his vested interest at age 55, provided the participant had 15 or more years of service at the time of termination. Such benefit will be reduced as described under Early Retirement Benefits.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to the participant's spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (2) A reduced benefit to be paid during the participant's lifetime with 75% of the reduced benefit to be continued to his spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (3) A reduced benefit to be paid during the participant's lifetime with 100% of the reduced benefit to be continued to his spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (4) A reduced benefit to be paid for 120 months certain and thereafter for life.
- (5) An increased benefit prior to commencement of Social Security payments and a reduced amount following commencement such that the total income from the pension and Social Security will be fairly uniform.
- (6) An increased benefit payable for the participant's lifetime.
- (7) A lump sum payment, provided the lump sum payment is not in excess of \$5,000.

Plan actuarial equivalence is based on the UP84 Mortality Table and 5.5% interest, as well as table factors listed in the plan document. For lump sum benefits, assumptions are based on the applicable mortality table prescribed by the IRS for lump sum payments and interest rates as of the November preceding the first day of the Plan Year containing the date of distribution.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

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

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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

Cost Method

Funding: Traditional Unit Credit.

Asset Methods

Funding: Based on average of fair market values over the period beginning on the last day of the 25th month preceding the month in which the valuation occurs and ending on the Valuation Date. This result is limited to no lower than 90% and no greater than 110% of the fair market value of plan assets as of the Valuation Date.

Dates of Calculations

Funding: The Valuation Date is on 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.

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.

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

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

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	Segment Rates, 4 th month preceding the valuation date
(a) First Segment Rate	5.03%
(b) First Segment Rate	6.73%
(c) First Segment Rate	6.82%
(2) Funding Long-Term Rate of Return	8.00%
Other Rates	Assumption
(1) Social Security Wage Bases	N/A
(2) CPI for Social Security	N/A
(3) Future Salaries	N/A
(4) Cost of Living Adjustment	N/A

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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	IRS 2010 Annuitant and Non-Annuitant Mortality Tables

—Retirement— Decrement	
Age	Rates
55	0.100
56	0.020
57	0.020
58	0.020
59	0.020
60	0.100
61	0.100
62	0.500
63	0.200
64	0.500
65	0.500
66	1.000

The weighted average retirement age is 61.55. Sample Retirement rates are illustrated in the table above.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

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

Expenses

For development of the Funding Target Normal Cost, plan expenses are assumed to be equal to the prior year's administrative expenses plus the current year's PBGC premiums.

Form of Benefit Payment

Participants are assumed to elect the normal form of payment upon retirement.

Other Considerations

For the purpose of valuing death benefits, 85% of the male and 50% of the female employees are assumed to be married. Wives are assumed to be 3 years younger than their husbands.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Line 25 – Change in Method

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

EIN: 25-1487618 Plan Number: 002

[illegible]

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

Schedule SB, line 32 - Schedule of Amortization Bases

Funding Target Shortfall Amortization Bases

The table below lists the Funding Target Shortfall amortization bases included in the calculation of the Plan's Minimum Required Contribution as of 01/01/2010.

Date Established	Period Remaining	Current Year Present Value Factor¹	Balance		Annual Payment
			Original	Remaining	
01/01/2010	7	5.942052	\$0	\$0	\$0
Total				\$0	\$0

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

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, line 22 – Description of Weighted Average Retirement

Age

	(1)	(2)	(3)	(4)	(5)	(6)
	Retirement		Cumulative		Retirement	
Age	qx	px	px	= (1) * (3)	Age	= (4) * (5)
55	0.1	0.900000	1.000000	0.100000	55.0	5.500
56	0.02	0.980000	0.900000	0.018000	56.0	1.008
57	0.02	0.980000	0.882000	0.017640	57.0	1.005
58	0.02	0.980000	0.864360	0.017287	58.0	1.003
59	0.02	0.980000	0.847073	0.016941	59.0	1.000
60	0.1	0.900000	0.830131	0.083013	60.0	4.981
61	0.1	0.900000	0.747118	0.074712	61.0	4.557
62	0.5	0.500000	0.672406	0.336203	62.0	20.845
63	0.2	0.800000	0.336203	0.067241	63.0	4.236
64	0.5	0.500000	0.268963	0.134481	64.0	8.607
65	0.5	0.500000	0.134481	0.067241	65.0	4.371
66	1	0.000000	0.067241	0.067241	66.0	4.438
Totals:				1.00000		61.550
Total of Column (6) / Total of Column (4), Rounded to nearest age:						62.000

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions

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

General Information

Original Effective Date: March 12, 1985

Adoption Date of Last Amendment: March 11, 2011

Plan Year: January 1 to December 31

Employer Fiscal year: January 1 to December 31

Employer ID Number: 25-1487618

Plan Administrator's ID Number: 25-1555749

Plan Number: 002

Eligibility

Any office, clerical, or technical employee of the company at Springville, NY represented by the International Union of Electronics, Electrical, Technical and Machine Workers, AFL-CIO, Local 336 is eligible to participate in the Plan on his date of employment. No employee shall become a participant after July 1, 1992.

Service

Service shall equal total plan years of service with the Employer. A year of service is credited for each plan year in which an employee works 1,000 hours. No Service will be granted for employment after July 1, 1992.

Normal Retirement Date

Normal Retirement Date is the first day of the month coincident with or next following the later of attainment of age 65 or the fifth anniversary of plan participation.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Normal Retirement Benefit

The amount of monthly benefit to be paid in monthly installments for life with 60 payments guaranteed, based on Service to Normal Retirement Date, is \$18.36 multiplied by years of service up to twenty-nine.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement the benefit calculated as of the actual retirement date based on all credited service.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be based on the years of service earned as of the determination date.

Disability

An active participant who has attained age 45 and completed 15 years of service who becomes disabled may commence benefits equal to his unreduced accrued benefit after six months of disability. A participant who becomes disabled and is eligible for or is receiving Disability benefits then recovers and returns to active service will receive credit for vesting and eligibility service during his period of disability.

Early Retirement Benefits

Upon the completion of 15 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced 5/12% for each month by which the payment date precedes the Normal Retirement Date.

Death Benefit

In the event of a participant's death while in active service after attaining early retirement eligibility, his spouse will receive a benefit as if he had retired on the day before he died and elected the 50% joint and survivor option.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

If a non-retired participant is eligible for vesting but under age 55 at the time of his death, his spouse will receive a monthly lifetime pension commencing on the first day of the month after the participant would have attained age 55 equal to 50% of the reduced amount he would have received if he had terminated employment as of the date of his death, survived to age 55, and elected the 50% joint and survivor option.

Benefits otherwise payable to a vested terminated participant or his spouse will be reduced for any such coverage.

For a participant who has attained age 50 with 15 years of service and who is not covered by the above spouse's benefit, there shall be a benefit payable to his beneficiary equal to 50% of the reduced amount he would have received if he had terminated employment as of the date of his death, survived to his earliest retirement age, and elected a 50% joint and survivor option, with his beneficiary named as contingent annuitant.

Severance Benefits

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

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

The participant may elect to receive his vested interest at age 55, provided the participant had 15 or more years of service at the time of termination. Such benefit will be reduced as described under Early Retirement Benefits.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to the participant's spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (2) A reduced benefit to be paid during the participant's lifetime with 75% of the reduced benefit to be continued to his spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (3) A reduced benefit to be paid during the participant's lifetime with 100% of the reduced benefit to be continued to his spouse for the spouse's lifetime after the participant's death. Sixty payments are guaranteed.
- (4) A reduced benefit to be paid for 120 months certain and thereafter for life.
- (5) An increased benefit prior to commencement of Social Security payments and a reduced amount following commencement such that the total income from the pension and Social Security will be fairly uniform.
- (6) An increased benefit payable for the participant's lifetime.
- (7) A lump sum payment, provided the lump sum payment is not in excess of \$5,000.

Plan actuarial equivalence is based on the UP84 Mortality Table and 5.5% interest, as well as table factors listed in the plan document. For lump sum benefits, assumptions are based on the applicable mortality table prescribed by the IRS for lump sum payments and interest rates as of the November preceding the first day of the Plan Year containing the date of distribution.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Part V – Summary of Principal Plan Provisions **(Cont.)**

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

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

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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

Cost Method

Funding: Traditional Unit Credit.

Asset Methods

Funding: Based on average of fair market values over the period beginning on the last day of the 25th month preceding the month in which the valuation occurs and ending on the Valuation Date. This result is limited to no lower than 90% and no greater than 110% of the fair market value of plan assets as of the Valuation Date.

Dates of Calculations

Funding: The Valuation Date is on 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.

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.

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

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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	Segment Rates, 4 th month preceding the valuation date
	(a) First Segment Rate	5.03%
	(b) First Segment Rate	6.73%
	(c) First Segment Rate	6.82%
(2)	Funding Long-Term Rate of Return	8.00%
Other Rates		Assumption
(1)	Social Security Wage Bases	N/A
(2)	CPI for Social Security	N/A
(3)	Future Salaries	N/A
(4)	Cost of Living Adjustment	N/A

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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	IRS 2010 Annuitant and Non-Annuitant Mortality Tables

—Retirement— Decrement	
Age	Rates
55	0.100
56	0.020
57	0.020
58	0.020
59	0.020
60	0.100
61	0.100
62	0.500
63	0.200
64	0.500
65	0.500
66	1.000

The weighted average retirement age is 61.55. Sample Retirement rates are illustrated in the table above.

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

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

Expenses

For development of the Funding Target Normal Cost, plan expenses are assumed to be equal to the prior year's administrative expenses plus the current year's PBGC premiums.

Form of Benefit Payment

Participants are assumed to elect the normal form of payment upon retirement.

Other Considerations

For the purpose of valuing death benefits, 85% of the male and 50% of the female employees are assumed to be married. Wives are assumed to be 3 years younger than their husbands.

Plan Sponsor: Peerless-Winsmith, Inc.

Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY

EIN: 25-1487618 Plan Number: 002

Schedule SB, Line 25 – Change in Method

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

EIN: 25-1487618 Plan Number: 002

[illegible]

Plan Sponsor: Peerless-Winsmith, Inc.
Plan Name: Retirement Plan for Office, Clerical and Technical Employees at Springville, NY
EIN: 25-1487618 Plan Number: 002

Schedule SB, line 32 - Schedule of Amortization Bases

Funding Target Shortfall Amortization Bases

The table below lists the Funding Target Shortfall amortization bases included in the calculation of the Plan's Minimum Required Contribution as of 01/01/2010.

Date Established	Period Remaining	Current Year Present Value Factor¹	Balance		Annual Payment
			Original	Remaining	
01/01/2010	7	5.942052	\$0	\$0	\$0
Total				\$0	\$0

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