

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2010</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
<b>B</b> This return/report is for:	<input type="checkbox"/> first return/report <input checked="" type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
<b>C</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information							
<b>1a</b> Name of plan RETIREMENT PLAN FOR EMPLOYEES OF KENNEDY ENGINE CO., INC. PENSION PLAN		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan 01/01/1974</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ►	001	<b>1c</b> Effective date of plan 01/01/1974			
<b>1b</b> Three-digit plan number (PN) ►	001							
<b>1c</b> Effective date of plan 01/01/1974								
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) KENNEDY ENGINE CO., INC.  980 MOTSIE ROAD BILOXI, MS 39532-2202		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)</td> <td style="text-align: center;">63-0327808</td> </tr> <tr> <td><b>2c</b> Plan sponsor's telephone number</td> <td style="text-align: center;">228-392-2200</td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td style="text-align: center;">423800</td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN)	63-0327808	<b>2c</b> Plan sponsor's telephone number	228-392-2200	<b>2d</b> Business code (see instructions)	423800
<b>2b</b> Employer Identification Number (EIN)	63-0327808							
<b>2c</b> Plan sponsor's telephone number	228-392-2200							
<b>2d</b> Business code (see instructions)	423800							
<b>3a</b> Plan administrator's name and address (if same as Plan sponsor, enter "Same") KENNEDY ENGINE CO., INC. <div style="text-align: right;">980 MOTSIE ROAD BILOXI, MS 39532-2202</div>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>3b</b> Administrator's EIN</td> <td style="text-align: center;">63-0327808</td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> <td style="text-align: center;">228-392-2200</td> </tr> </table>	<b>3b</b> Administrator's EIN	63-0327808	<b>3c</b> Administrator's telephone number	228-392-2200		
<b>3b</b> Administrator's EIN	63-0327808							
<b>3c</b> Administrator's telephone number	228-392-2200							
<b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>4b</b> EIN</td> <td></td> </tr> <tr> <td><b>4c</b> PN</td> <td></td> </tr> </table>	<b>4b</b> EIN		<b>4c</b> PN			
<b>4b</b> EIN								
<b>4c</b> PN								
<b>5a</b> Total number of participants at the beginning of the plan year .....		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>5a</b></td> <td style="width:40%; text-align: center;">18</td> </tr> <tr> <td><b>5b</b></td> <td style="text-align: center;">0</td> </tr> <tr> <td><b>5c</b></td> <td></td> </tr> </table>	<b>5a</b>	18	<b>5b</b>	0	<b>5c</b>	
<b>5a</b>	18							
<b>5b</b>	0							
<b>5c</b>								
<b>b</b> Total number of participants at the end of the plan year .....								
<b>c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....								
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
<b>b</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.) .....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.								

<b>Part III</b>	<b>Financial Information</b>		
<b>7 Plan Assets and Liabilities</b>			
		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	6889	0
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	6889	0
<b>8 Income, Expenses, and Transfers for this Plan Year</b>			
		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	4479	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		4479
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	10051	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	1300	
<b>g</b> Other expenses .....	<b>8g</b>	17	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		11368
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-6889
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**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:

1A 1G 1H 1I 3D

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

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

**Part VI Pension Funding Compliance**

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

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>	
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> 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) .....	<b>12d</b>	

**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 ☐ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year ..... **13a** 0

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ..... ☒ Yes ☐ No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> PN(s)

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2011	CYNTHIA KENNEDY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2011	CYNTHIA KENNEDY
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2010</b>  <b>This Form is Open to Public Inspection</b>
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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.

<b>A</b> Name of plan RETIREMENT PLAN FOR EMPLOYEES OF KENNEDY ENGINE CO., INC. PENSION PLAN	<b>B</b> Three-digit plan number (PN) ▶ 001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KENNEDY ENGINE CO., INC.	<b>D</b> Employer Identification Number (EIN) 63-0327808
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b> Enter the valuation date: Month 01 Day 01 Year 2010	
<b>2</b> Assets:	
<b>a</b> Market value .....	<b>2a</b> 6889
<b>b</b> Actuarial value .....	<b>2b</b> 6889
<b>3</b> Funding target/participant count breakdown	
<b>a</b> For retired participants and beneficiaries receiving payment .....	<b>3a</b> (1) Number of participants 4 (2) Funding Target 101724
<b>b</b> For terminated vested participants .....	<b>3b</b> 0 0
<b>c</b> For active participants:	
(1) Non-vested benefits .....	<b>3c(1)</b> 0
(2) Vested benefits .....	<b>3c(2)</b> 11479
(3) Total active .....	<b>3c(3)</b> 14 11479
<b>d</b> Total .....	<b>3d</b> 18 113203
<b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) .....	
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>
<b>b</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 .....	<b>4b</b>
<b>5</b> Effective interest rate .....	<b>5</b> 6.13 %
<b>6</b> Target normal cost .....	<b>6</b> 0

**Statement by Enrolled Actuary**

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

<b>SIGN HERE</b>		10/10/2011
Signature of actuary		Date
GLEN ARCHINAL		11-02853
Type or print name of actuary		Most recent enrollment number
SUMMIT RETIREMENT PLAN SERVICES INC		330-644-2044
Firm name		Telephone number (including area code)
13680 CLEVELAND AVE NW UNIONTOWN, OH 44685		
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**

<b>Part II</b>		<b>Beginning of year carryover and prefunding balances</b>	
		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) .....	0	0
<b>8</b>	Portion used to offset prior year's funding requirement (Item 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (Item 7 minus item 8).....	0	0
<b>10</b>	Interest on item 9 using prior year's actual return of <u>-15.17</u> % .....		
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Excess contributions (Item 38 from prior year) .....		0
<b>b</b>	Interest on (a) using prior year's effective rate of <u>6.23</u> % .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b>	Portion of (c) to be added to prefunding balance.....		0
<b>12</b>	Reduction in balances due to elections or deemed elections.....	0	0
<b>13</b>	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

<b>Part III</b>		<b>Funding percentages</b>	
<b>14</b>	Funding target attainment percentage.....	<b>14</b>	6.08 %
<b>15</b>	Adjusted funding target attainment percentage.....	<b>15</b>	6.08 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	<b>16</b>	24.40 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	<b>17</b>	6.08 %

<b>Part IV</b>		<b>Contributions and liquidity shortfalls</b>	
<b>18</b> 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	
<b>Totals ▶</b>		<b>18(b)</b>	0
		<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
<b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years.....	<b>19a</b>		0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>		0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	<b>19c</b>		0
<b>20</b> Quarterly contributions and liquidity shortfalls:			
<b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>c</b> 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**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

<b>28</b> Unpaid minimum required contribution for all prior years .....	<b>28</b>	8413
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (item 28 minus item 29) .....	<b>30</b>	8413

**Part VIII Minimum required contribution for current year**

<b>31</b> Target normal cost, adjusted, if applicable (see instructions).....	<b>31</b>	0
<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	101786	5373
<b>b</b> Waiver amortization installment .....	0	0
<b>33</b> 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 .....	<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	<b>34</b>	5373
	Carryover balance	Prefunding balance
<b>35</b> Balances used to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (item 34 minus item 35).....	<b>36</b>	5373
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	<b>37</b>	0
<b>38</b> Interest-adjusted excess contributions for current year (see instructions).....	<b>38</b>	0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	<b>39</b>	5373
<b>40</b> Unpaid minimum required contribution for all years .....	<b>40</b>	13786

<b>SCHEDULE SB</b> <b>(Form 5500)</b> <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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). <b>► File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2010</b>  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.

<b>A</b> Name of plan Retirement Plan For Employees Of Kennedy Engine Co., Inc. Pension Plan	<b>B</b> Three-digit plan number (PN) ►	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Kennedy Engine Co., Inc	<b>D</b> Employer Identification Number (EIN) 63-0327808	

<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500
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<b>Part I Basic Information</b>			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>			
2 Assets:			
a Market value .....	<b>2a</b>		6889
b Actuarial value .....	<b>2b</b>		6889
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment .....	<b>3a</b>	4	101724
b For terminated vested participants .....	<b>3b</b>	0	0
c For active participants:			
(1) Non-vested benefits .....	<b>3c(1)</b>		0
(2) Vested benefits .....	<b>3c(2)</b>		11479
(3) Total active .....	<b>3c(3)</b>	14	11479
d Total .....	<b>3d</b>	18	113203
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
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 .....	<b>4b</b>		
5 Effective interest rate .....	<b>5</b>		6.13%
6 Target normal cost .....	<b>6</b>		0

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

<b>SIGN HERE</b>	GLEN ARCHINAL, EA, MSPA <i>GA</i> Signature of actuary GLEN ARCHINAL, EA, MSPA Type or print name of actuary SUMMIT RETIREMENT PLAN SERVICES INC Firm name 13680 CLEVELAND AVE NW UNIONTOWN OH 44685 Address of the firm	<i>10/10/11</i> Date 1102853 Most recent enrollment number 330-644-2044 Telephone number (including area code)
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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 V Assumptions used to determine funding target and target normal cost**

21 Discount rate:

a Segment rates:

1st segment:  
4.60%2nd segment:  
6.65%3rd segment:  
6.76%☐ N/A, full yield curve used

b Applicable month (enter code) .....

21b

0

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 ☒ No25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... ☐ Yes ☒ No26 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 8413

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 8413

**Part VIII Minimum required contribution for current year**

31 Target normal cost, adjusted, if applicable (see instructions) ..... 31 0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment .....

101786

5373

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 5373

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement .....

0

36 Additional cash requirement (item 34 minus item 35) ..... 36 5373

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 5373

40 Unpaid minimum required contribution for all years ..... 40 13786



**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

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

**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Plan EIN: 63-0327808**

**Plan Number: 001**

The weighted average retirement age of 65 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**  
**Schedule SB, Part V - Statement of Actuarial Assumptions/Methods**  
**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**  
**Plan EIN: 63-0327808**  
**Plan Number: 001**

**Normal Retirement Benefit**

Actuarial Cost Method: PPA06 Funding Rules

Funding Yield Curve Segmented Rates

First Segment:	4.6%
Second Segment:	6.65%
Third Segment:	6.76%

PBGC Segmented Rates

First Segment:	2.35%
Second Segment:	5.65%
Third Segment:	6.45%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table	2010 430(h)(3)(A)-Annuitants
	Mortality table applied on a static basis

**IRC417(e)(3) Interest Assumption**

Segment Rate	same as Funding Yield Curve Segmented Rates
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**IRC417(e)(3) Pre-retirement Mortality**

Mortality Table	2010 417(e)(3) Applicable Mortality Table
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**IRC417(e)(3) Retirement Mortality**

Mortality Table	2010 417(e)(3) Applicable Mortality Table
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**Optional Forms Assumption**

- 0% of participants will elect the Plan Normal Form
- 0% of participants will elect a Lump Sum (single payment)
- 100% of participants will elect a Single Life annuity with 5 years certain
- 0% of participants will elect a Single Life annuity with 10 years certain
- 0% of participants will elect a 50% Joint & Survivor annuity
- 0% of participants will elect a 100% Joint & Survivor annuity

**Retirement Incidence**

Participants are assumed to retire on the Normal Retirement Date

**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**  
**Schedule SB, Part V - Statement of Actuarial Assumptions/Methods**  
**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**  
**Plan EIN: 63-0327808**  
**Plan Number: 001**

**Disability Benefit**

Disability Benefit Liability not explicitly funded

**Pre-Retirement Actuarial Equivalence Assumptions**

Investment Earnings	7.5% Effective annual rate
Mortality Table	1971 GAM MALE

**Retirement Actuarial Equivalence Assumptions**

Investment Earnings	7.5% Effective annual rate
Mortality Table	1971 GAM MALE

**Assumptions for IRC415 Maximum Benefit Actuarial Adjustments**

Investment Earnings	5% Effective annual rate
Mortality Table	2010 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5.5% Effective annual rate
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<p align="center"><b>RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.</b></p> <p align="center"><b>Schedule SB, Part V - Summary of Plan Provisions</b></p> <p align="center"><b>Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.</b></p> <p align="center"><b>Plan EIN: 63-0327808</b></p> <p align="center"><b>Plan Number: 001</b></p>
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Plan Effective Date	January 1, 1974
Plan Anniversary Date	January 1, 2010
Participation Eligibility	Minimum age: 21 and Minimum months of service: 12 Minimum hours worked: 1,000
Plan Entry Date	01/01 or 07/01 coincident with or following the satisfaction of the requirements
Normal Retirement Date	First day of the month coincident with or following age 65
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Retirement Benefit Optional Forms	Lump Sum (single payment) Single Life Annuity with 5 years certain Single Life Annuity with 10 years certain 50% Monthly Joint and Survivor Annuity 100% Monthly Joint and Survivor Annuity
Normal Retirement Benefit	Benefit Formula: Maximum total years of service: 0 Maximum years of past service: 0 IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation
Compensation Definition	Highest consecutive 10 year average salary over all service excluding increases in final 1 years Annual salary up to \$245,000 considered
Pre-Retirement Death Benefit	Lump sum payable on death of participant
Benefit Amount	1 times the accrued retirement benefit
Vested Retirement Benefit	Vesting Schedule: 20% a year after 3 years(100% after 7 years) Computation Period: Years Beginning 1/1 Based on Hours Worked Records
Accrued Retirement Benefit	Units accrued to date

**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Schedule SB, Part V - Summary of Plan Provisions**

**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Plan EIN: 63-0327808**

**Plan Number: 001**

**Early Retirement Benefit**

Accrued retirement benefit

Eligibility requirements:

Minimum years of participation: 10

Minimum age: 55

Benefit Adjustment: The benefit is actuarially reduced for each year by which retirement age precedes normal retirement age, or if retirement is after normal retirement, the benefit is the greater of the in-service benefit as of the retirement date and the normal retirement benefit actuarially increased to the retirement date.

**Disability Benefit**

Lump sum payable upon disability

Benefit Amount: 1 times the current monthly accrued retirement benefit

**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Schedule SB, line 26 - Schedule of Active Participant Data**

**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Plan EIN: 63-0327808**

**Plan Number: 001**

Age	Years of Credited Service																			
	< 1		1 - 4		5 - 9		10 - 14		15 - 19		20 - 24		25 - 29		30 - 34		35 - 39		40+	
	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.	#	Avg. Comp.
<25			1																	
25-29																				
30-34																				
35-39																				
40-44			2																	
45-49													1		1					
50-54			1		1															
55-59					1		2						1				1			
60-64			1														1			
65-69																				
70+																				

Age is attained age as of the valuation date.

# indicates the number of active participants in an age and service category.

**RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Schedule SB, line 32 - Schedule of Amortization Bases**

**Plan Name: RETIREMENT PLAN FOR THE EMPLOYEES OF KENNEDY ENGINE COMPANY, INC.**

**Plan EIN: 63-0327808**

**Plan Number: 001**

<b>Type of Base</b>	<b>Present Value</b>	<b>Date Established</b>	<b>Years Remaining</b>	<b>Amount of Installment</b>
Shortfall Base	99,225	01/01/2008	5	21,669
Shortfall Base	-28,344	01/01/2009	6	-5,344
Shortfall Base	30,905	01/01/2010	7	5,165