

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>005</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/11/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>005</u>	1c Effective date of plan <u>08/11/2006</u>	
1b Three-digit plan number (PN) ▶	<u>005</u>				
1c Effective date of plan <u>08/11/2006</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u> <u>6125 18 MILE ROAD</u> <u>STERLING HEIGHTS, MI 48314</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-5110172</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>586-997-5600</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332700</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-5110172</u>	2c Sponsor's telephone number <u>586-997-5600</u>	2d Business code (see instructions) <u>332700</u>	
2b Employer Identification Number (EIN) <u>20-5110172</u>					
2c Sponsor's telephone number <u>586-997-5600</u>					
2d Business code (see instructions) <u>332700</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	SHELLEY WAGNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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")

ACUMENT GLOBAL TECHNOLOGIES, INC.

6125 18 MILE ROAD
STERLING HEIGHTS, MI 48314**3b** Administrator's EIN

20-5110172

3c Administrator's telephone number

586-997-5600

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**5** Total number of participants at the beginning of the plan year**5**

7327

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**

921

b Retired or separated participants receiving benefits.....**6b**

1867

c Other retired or separated participants entitled to future benefits.....**6c**

4098

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

6886

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

293

f Total. Add lines **6d** and **6e**.....**6f**

7179

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**

2

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

1A 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

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)

<div>SCHEDULE A (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500. ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	

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

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	434539	47	01/01/2010	12/31/2010

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

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	24847

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

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

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

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

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

b Balance at the end of the previous year	7b	
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c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	

(6) Total additions	7c(6)	
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d Total of balance and additions (add b and c(6)).	7d	
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE 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>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</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>204069075</u>
b Actuarial value	2b <u>204069075</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>2237</u> <u>106642352</u>
b For terminated vested participants	3b <u>4675</u> <u>80191948</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>1373936</u>
(2) Vested benefits	3c(2) <u>28495620</u>
(3) Total active	3c(3) <u>1614</u> <u>29869556</u>
d Total	3d <u>8526</u> <u>216703856</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>6.70</u> %
6 Target normal cost	6 <u>500000</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>09/30/2011</u>
Signature of actuary <u>JENNIFER A. JAMES, A.S.A., M.A.A.A.</u>	Date <u>11-05902</u>
Type or print name of actuary <u>PRICEWATERHOUSECOOPERS LLP</u>	Most recent enrollment number <u>617-530-4608</u>
Firm name <u>125 HIGH STREET</u> <u>PRICEWATERHOUSECOOPERS LLP</u> <u>BOSTON, MA 02110-1707</u>	Telephone number (including area code)
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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of <u>15.62</u> %	0	0
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>8.10</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	94.17 %
15	Adjusted funding target attainment percentage.....	15	94.17 %
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	101.42 %
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
09/15/2011	1303982	0
Totals ►		18(b)
		1303982
		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	1167552

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

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 64
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	500000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	3966627	667552
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	1167552
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	1167552
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	1167552
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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider 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>	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

<div>A Name of plan</div> <div>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>005</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>ACUMENT GLOBAL TECHNOLOGIES, INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>20-5110172</div>

Part I

Service Provider Information (see instructions)

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

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

FIDELITY INV. INST. OPS. CO.

04-2647786

(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?
15 50	NONE	1308929	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BLACKROCK FINANCIAL MANAGEMENT

13-3806691

(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?
28 34 50 51	NONE	289955	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ALLIANCE BERNSTEIN

52-2356781

(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?
28 50 51	NONE	256887	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRICEWATERHOUSECOOPERS

13-4008324

(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?
11 50	NONE	198350	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN STANLEY SMITH BARNEY LLC

26-4310632

(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?
19 27 28 50 51 72	NONE	175152	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WATSON WYATT INVESTMENT CONS. INC.

52-1868818

(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?
27 50	NONE	145833	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET BANK AND TRUST COMPANY

04-1867445

(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?
21 50	NONE	53823	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GRANT THORNTON LLP

36-6055558

(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?
10 50	NONE	21000	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)

a Name: GRANT THORNTON LLP	b EIN: 36-6055558
c Position: ACCOUNTANT	
d Address: 27777 FRANKLIN ROAD, #800 SOUTHFIELD, MI 48034-2366	e Telephone: 248-262-1950
Explanation: PLAN CHANGED AUDITORS TO THE FIRM THAT AUDITS ACUUMENT'S COMPANY FINANCIALS IN ORDER TO ACHIEVE EFFICIENCY IN THE DEFINED BENEFIT AUDIT.	

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:	

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan 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.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>005</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SEP ACCT-R6</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>24847</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ALNCEBRNSTN INST FD US LG CP GR FD</u>		
b Name of sponsor of entity listed in (a): <u>ALLIANCEBERNSTEIN LP</u>		
c EIN-PN <u>36-7190656-004</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCB CO DLWR BUS TRST BRNSTN INTL VS</u>		
b Name of sponsor of entity listed in (a): <u>ALLIANCEBERNSTEIN LP</u>		
c EIN-PN <u>87-0746508-008</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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)**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)

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
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
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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	35256	2551000
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	1303982
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	23706511	247345
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4360802	35099215
(2) U.S. Government securities.....	1c(2)	14849309	9689637
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	40017969	0
(B) All other.....	1c(3)(B)	31099712	61088276
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	10627394	0
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	29573412	0
(10) Value of interest in pooled separate accounts.....	1c(10)	46711	24847
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	13722752	57625290
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	11804110

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	168039828	179433702

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	1920538	0
i Acquisition indebtedness	1i		
j Other liabilities	1j	328166	754438
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2248704	754438

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	165791124	178679264
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1303982	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1303982
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	40626	
(B) U.S. Government securities	2b(1)(B)	140469	
(C) Corporate debt instruments	2b(1)(C)	5023933	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	15279	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5220307
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	306103	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		306103
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	21416334	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	20731873	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		684461

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	6528130	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		6528130
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-6222199
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		5547994
c Other income.....	2c		15610244
d Total income. Add all income amounts in column (b) and enter total.....	2d		28979022

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12830145	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		12830145
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	365183	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	721994	
(4) Other	2i(4)	2173560	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3260737
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		16090882

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		12888140
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ERNST & YOUNG LLP

(2) EIN: 34-6565596

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this 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 have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		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.).....			
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)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-2647786</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>128</u>

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: 0% Investment-Grade Debt: 47% High-Yield Debt: 0% Real Estate: 0% Other: 53%

- 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):

See attached audited financial statements for the
opinion of the independent qualified accountant
for the plan.

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

Acument Global Technologies, Inc. Pension Plan
Years Ended December 31, 2010 and 2009
With Report of Independent Auditors

Ernst & Young LLP

Acument Global Technologies, Inc. Pension Plan

Financial Statements and Supplemental Schedules

Years Ended December 31, 2010 and 2009

Contents

Report of Independent Auditors.....	1
Financial Statements	
Statements of Net Assets Available For Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Statement of Accumulated Plan Benefits	4
Statement of Changes in Accumulated Plan Benefits.....	5
Notes to Financial Statements.....	6
Supplemental Schedules	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	19
Schedule H, Line 4j – Schedule of Reportable Transactions.....	24

Report of Independent Auditors

We were engaged to audit the accompanying statement of net assets available for benefits of the Acument Global Technologies, Inc. Pension Plan as of December 31, 2010, the related statement of changes in net assets available for benefits for the year then ended, the statement of accumulated plan benefits as of December 31, 2010, the statement of changes in accumulated plan benefits for the year ended December 31, 2010, and the supplemental schedules of assets (held at end of year) as of December 31, 2010, and reportable transactions for the year then ended. These financial statements and supplemental schedules are the responsibility of the Plan's management. Other auditors were engaged to audit the financial statements of the Acument Global Technologies, Inc. Pension Plan for the year ended December 31, 2009. Their report dated October 15, 2010, disclaimed an opinion on those financial statements as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 6 as of and for the year ended December 31, 2010, which was certified by State Street Bank and Trust Company (State Street) and M&I Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules as of and for the year ended December 31, 2010, taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Ernst & Young LLP

October 14, 2011

Acument Global Technologies, Inc. Pension Plan

Statements of Net Assets Available For Benefits

	December 31	
	2010	2009
Assets		
Cash	\$ 2,551,000	\$ 35,256
Investments:		
Money market funds	35,124,062	4,407,513
U.S. government and foreign securities	9,689,637	14,849,309
Corporate bonds	53,106,594	71,117,681
International bonds	7,981,682	—
Municipal bonds	11,804,110	—
Collective trust funds	—	29,573,412
Partnerships	—	10,627,394
Registered investment companies	57,625,290	13,722,752
Total investments	175,331,375	144,298,061
Receivables:		
Employer contribution receivable	1,303,982	—
Receivable for investments sold	—	22,354,169
Interest receivable	247,345	1,336,298
Other receivables	—	16,044
	1,551,327	23,706,511
Total assets	179,443,702	168,039,828
Liabilities		
Due to broker for securities purchased	—	1,920,538
Other payables	754,438	328,166
Total liabilities	754,438	2,248,704
Net assets available for benefits	\$ 178,679,264	\$ 165,791,124

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2010	2009
Additions		
Employer contribution	\$ 1,303,982	\$ —
Investment recovery	9,690,249	—
Investment income:		
Interest and dividends	5,398,820	4,851,401
Net appreciation in fair value of investments	12,449,493	20,075,922
Other income	136,478	—
Total additions	28,979,022	24,927,323
Deductions		
Benefits paid	12,830,145	14,037,798
Administrative expenses	3,260,737	2,746,593
Total deductions	16,090,882	16,784,391
Net increase	12,888,140	8,142,932
Net assets available for benefits:		
Beginning of year	165,791,124	157,648,192
End of year	<u>\$ 178,679,264</u>	<u>\$ 165,791,124</u>

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Statement of Accumulated Plan Benefits

As of December 31, 2009

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefits

\$ 89,807,150

Other participants

74,076,256

Total vested benefits

163,883,406

Nonvested benefits

1,099,603

Total actuarial present value of accumulated plan benefits

\$ 164,983,009

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan
Statement of Changes in Accumulated Plan Benefits

Year Ended December 31, 2009

Actuarial present value of accumulated plan benefits at beginning of year	\$ 157,906,032
Increase (decrease) during the year attributed to:	
Special termination benefits	2,177,189
Change in actuarial assumptions	—
Benefits accumulated	6,100,014
Increase for interest due to the decrease in the discount period	12,837,572
Benefits paid	(14,037,798)
Net increase (decrease)	<u>7,076,977</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 164,983,009</u></u>

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements

December 31, 2010

1. Description of Plan

The following description of the Acument Global Technologies, Inc. Pension Plan (the Plan) provides general information about the Plan's provisions. Acument Global Technologies, Inc. (the Company) is the plan sponsor. Participants should refer to the plan document and summary plan description for a more complete description of the Plan's provisions, copies of which may be obtained from the plan sponsor.

General

The Plan is a non-contributory, defined-benefit plan that covers all eligible domestic salaried employees and certain hourly non-bargained and bargained employees of the Company and its wholly owned participating subsidiaries, as defined in the plan document. The Plan provides for retirement, death, and disability benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Employer Pension Plan Committee (the Committee) is responsible for the general administration of the Plan. State Street Bank and Trust Company and M&I Trust Company are trustees of the plan.

Eligibility and Vesting

An eligible employee becomes a participant in the Plan after having completed a minimum of 1,000 hours in the first 12 months of employment for any calendar year. Participants of the plan sponsor who were covered under the former Textron Master Retirement Plan were transferred into the Plan on August 11, 2006. Effective August 11, 2006, all of the Company's employees were eligible to participate in the Plan.

Plan Amendments

On July 31, 2008, the plan sponsor froze the benefits for employees covered under Addendum N of the Plan, effective August 1, 2008. This amendment effectively froze all benefits for all participants of the Plan.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Benefits

Employees with five or more years of service or employed by the Company at or after age 60 are entitled to annual pension benefits beginning at the normal retirement age of 65. For salaried employees, the benefits are equal to 1.5% of the individual's compensation base in excess of covered compensation, multiplied by credited service years plus 1% of compensation base up to covered compensation, multiplied by credited service years. For hourly employees, these benefits are equal to their years of credited service multiplied by the appropriate multiplier rate for the year that individual was terminated by the Company. The Plan permits early retirement at ages 55–64. Employees may elect to receive their pension benefits in the form of a single life or joint and survivor annuity. If employees terminate before rendering five years of service or before reaching age 60, they forfeit the right to receive the portion of their accumulated plan benefits unless their pension benefit was vested upon the plan freeze on October 1, 2007.

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled receive a disability benefit of \$20 per month (\$30 per month for employees who became disabled after January 5, 2000) for each year of credited service, up to a maximum of 25 years. Disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age, with their annual compensation remaining the same as at the time they became disabled.

Funding

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and satisfy the ERISA minimum funding requirements. The Plan has met the ERISA minimum funding requirements for 2010 and 2009.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Plan Termination

Although it has not expressed an intention to do so, the Company reserves the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination, the net assets of the Plan will be allocated for payment to the participants in order of priority, as prescribed by ERISA and its related regulations and the plan document.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated plan benefits and may also depend on the financial condition of the Company and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC), as well as the priority of those benefits. Some benefits may be fully or partially provided for by the then-existing net assets of the Plan and the PBGC guarantee, while other benefits may not be provided for at all.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Payment of Benefits

Benefits are recorded when paid.

Contributions Receivable

Contributions receivable at December 31, 2010 are the amounts due from the Company for the Plan to meet the minimum funding requirements under ERISA.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes and supplemental schedules. Actual results could differ from those estimates.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). See Note 5 for further discussion and disclosures related to fair value measurements.

In accordance with Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, assets and liabilities measured at fair value are categorized into the following fair value hierarchy:

Level 1 – Fair value is based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access at the measurement date.

Level 2 – Fair value is based on quoted prices in markets that are not active, quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Fair value is based on prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable. These inputs reflect management's judgment about the assumptions that a market participant would use in pricing the investment and are based on the best available information, some of which may be internally developed.

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

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2010-06, *Improving Disclosures about Fair Value Measurements*. ASU 2010-06 amended certain of the disclosures required under ASC 820. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each “class” of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances, and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 is effective for reporting periods beginning after December 15, 2009. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not affect the Plan’s net assets available for benefits or its changes in net assets available for benefits.

In May 2011, the FASB issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820 to converge the fair value measurement guidance in U.S. GAAP and international financial reporting standards (IFRS). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures (although certain of these new disclosures will not be required for nonpublic entities). The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan’s financial statements.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits are based on the cash balance accounts or the transition benefits for certain employees. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

Subsequent Events

Management evaluated subsequent events for the Plan through October 14, 2011, the date the financial statements were available to be issued.

Refer to Note 4 for discussion regarding the Westridge asset recovery in 2011.

3. Accumulated Plan Benefits

The Plan's actuary estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial valuation are as follows:

Assumed rate of return on investments	8.5% (in 2010 and 2009), after a reduction of 0.2% to reflect anticipated administrative expenses associated with providing benefits
Retirement age	65
Mortality basis	RP 2000 Mortality Table projected to 2010 using scale AA

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

During 2009, the Company offered a Qualified Reductions In Force program to selected participants that offered special benefits upon termination from the Company. This program resulted in approximately \$2.2 million of benefits that were paid from Plan assets to the participants that were terminated under this program.

4. Westridge Capital Management Fund Investment

Through January 2009, the Plan had \$56.5 million invested in the Westridge Capital Management Fund. On February 25, 2009, the SEC took legal action against the fund managers of Westridge Capital Management and obtained a court order to freeze the assets of the fund, as the fund managers were placed under investigation for misappropriation of funds in a complex investment scheme involving affiliated entities owned by the fund managers. After this action, the plan sponsor wrote off the Plan's investment in this fund. On May 27, 2009, the court-appointed receiver in the legal action filed a preliminary report indicating that a substantial amount of assets had been recovered and were under the receiver's control.

The Plan recovered \$9.7 million of its Westridge Investment in December 2010, which is presented in the investment recovery line in the statement of changes in net assets available for benefits. In March 2011, the Plan received a favorable court order notifying that the final settlement of the Westridge assets of \$28.6 million would be received in April 2011.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements

Fair value is defined under ASC 820 as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). To measure fair value, a hierarchy has been established that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs. As such, the hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the assets or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity. Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level of input that is significant to the fair value measurement in its entirety.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets carried at fair value:

Assets at Fair Value as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 35,124,062	\$ —	\$ —	\$ 35,124,062
U.S. government and foreign securities	9,689,637	—	—	9,689,637
Corporate bonds	53,106,594	—	—	53,106,594
International bonds	7,981,682	—	—	7,981,682
Municipal bonds	11,804,110	—	—	11,804,110
Registered investment companies	57,625,290	—	—	57,625,290
Total assets at fair value	\$ 175,331,375	\$ —	\$ —	\$ 175,331,375

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 266,506	\$ 4,141,007	\$ —	\$ 4,407,513
U.S. government and foreign securities	—	14,849,309	—	14,849,309
Corporate bonds	—	71,117,680	—	71,117,680
Partnerships/joint venture investments	—	—	10,627,394	10,627,394
Registered investment companies	13,722,752	—	—	13,722,752
Collective trusts	—	29,573,411	—	29,573,411
Total assets at fair value	\$ 13,989,258	\$ 119,681,407	\$ 10,627,394	\$ 144,298,059

The following is a description of the valuation techniques and inputs used for each major class of assets and liabilities measured at fair value.

Money market funds: Valued based on shares held by the Plan at year-end with quoted prices in active markets and classified within Level 1 of the fair value hierarchy.

U.S. government and foreign securities and corporate bonds and fixed income securities: Valued based on daily prices obtained from third-party brokerage companies and classified within Level 1 of the fair value hierarchy.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

Collective trust funds: Alliance International Large Cap Growth Fund and Bernstein International Fund Valued – primarily investments in common stocks, preferred stocks, and short-term investments classified within Level 1 of the fair value hierarchy. The Fund is valued based on the underlying investments' closing price on the valuation date from the securities exchanged in which they are traded. If no sale has been reported for that day or if the exchange was not open on that day, the last published sales price or the last recorded bid price, whatever is more recent, is used, unless the Custodial Trustee may rely on the value obtained from a reputable broker or investment banker as of the valuation date. Securities traded only in the over-the-counter market are valued at the closing representative bid price as reported by the NASDAQ market system for securities covered by that system and for other over-the-counter securities at the last current bid price determined in accordance with quotations obtained from a reputable broker or investment banker as of the valuation date. Short-term investments are shown at amortized cost, which approximates fair value.

Partnerships: Valued based on third-party financial statements received for each fund and classified within Level 3 of the fair value hierarchy.

Registered investment companies: The Plan invests in a Small Mid Cap Value Fund, which is valued based on shares held by the Plan at year-end with quoted prices in active markets, and classified within Level 1 of the fair value hierarchy.

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

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

Level 3 Gains and Losses

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets:

	Year Ended December 31	
	2010	2009
Balance, beginning of year	\$ 10,627,394	\$ 25,703,348
Realized gains	—	2,536,746
Unrealized gains relating to instruments still held at the reporting date	—	3,914,115
Purchases, sales, issuances and settlements (net)	(10,627,394)	(21,526,815)
Balance, end of year	\$ —	\$ 10,627,394

6. Investments

All investment information for the Plan disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2010 and 2009, and net appreciation (depreciation) in fair value of investments, interest, and dividends for the years ended December 31, 2010 and 2009, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by State Street Bank and Trust Company and M&I Trust Company, the trustees of the Plan.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

6. Investments (continued)

The fair value of individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31	
	2010	2009
Smith Barney Citigroup Bank Deposit Program	\$ 9,684,417	\$ **
IVY Asset Strategy Fund Class I #473	8,908,597	**
CRM Small/Mid Cap Value FD Institutional Class	14,485,999	**
Government STIF 18	25,108,273	**
Alliance International Large Cap Growth Fund	**	14,884,800
Bernstein International Fund	**	14,688,611
CRM Small Mid Cap Value Fund	**	13,722,752
Protege Partners QP Fund, Ltd.	**	9,523,400

**Asset below 5% of the Plan's net assets available for benefits.

7. Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated October 15, 2008, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is exempt from taxation. Subsequent to the determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code, and therefore, believes the Plan, as amended, is qualified and the related trust is tax-exempt.

United States GAAP requires plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

8. Related Party Transactions

Certain of the Plan's assets are invested in funds managed by the trustees of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

9. Administrative Expenses

The Plan incurs administrative expenses directly related to the Plan, which consist primarily of trustee fees for investments held outside of the Master Trust, PBGC fees, and actuarial fees. These expenses are reported on the statements of changes in net assets available for benefits as administrative expenses. Administrative expenses related to the Master Trust are allocated to the Plan and are reflected in the net investment gain from the Master Trust. Expenses relating to purchases, sales, or transfers of the Plan's investments are charged to the particular investment fund to which the expenses relate. All other administrative expenses are paid by the Company on behalf of the Plan.

10. Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Supplemental Schedules

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2010

Identity of Issuer, Borrower Lessor, or Similar Party	Description of Investment	Cost	Current Value
Cash		\$ 2,551,000	\$ 2,551,000
Money Market Funds			
Smith Barney Citigroup Bank Deposit Program	Money Market	9,758,017	9,684,417
Dreyfus Liquid Assets Inc – Class 2	Money Market	129,592	129,593
Dreyfus Liquid Assets Inc – Class 2	Money Market	201,779	201,779
GOVERNMENT STIF 18	Money Market	25,108,273	25,108,273
			<u>35,124,062</u>
U.S. government and foreign securities			
U.S. Treasury Notes DTD 11/15/2009	Treasury and Federal Agencies	5,003,133	4,648,842
U.S. Treasury Bonds DTD 11/15/1997	Treasury and Federal Agencies	2,589,838	2,512,810
U.S. Treasury Bonds DTD 05/15/2010	Treasury and Federal Agencies	1,766,643	1,648,192
U.S. Treasury Bonds DTD 08/15/2010	Treasury and Federal Agencies	909,773	879,793
			<u>9,689,637</u>
Corporate Bonds			
Comcast Corp Global DD 8/23/2007	Non-Government Obligations	1,395,790	1,555,221
CitiGroup Inc DTD 07/23/2009	Non-Government Obligations	747,961	845,973
CISCO Systems Inc DTD 11/17/2009	Non-Government Obligations	448,782	490,995
Enterprise Products Oper LLC Gtd Smt DTD 05/20/2010	Non-Government Obligations	400,486	404,794
AT&T Inc DTD 02/03/09	Non-Government Obligations	346,524	402,727
IBM Corp DTD 11/30/2009	Non-Government Obligations	327,289	359,545
TECK Resources LTD DTD 08/17/2010	Non-Government Obligations	306,146	317,187
Capital One Bank USA Natl Assn SB NT DTD 06/25/2009	Non-Government Obligations	282,563	307,510
Newmont Mining Corp MED Term NTS DTD 09/18/2009	Non-Government Obligations	245,781	271,825
Morgan Stanley DTD 01/26/2010	Non-Government Obligations	249,980	252,008
Williams Partners LP Sr NT DTD 02/9/2010	Non-Government Obligations	251,024	234,200
Southern Copper LTD DTD 04/16/2010	Non-Government Obligations	239,594	232,988
Nexen Inc DTD 07/30/2009	Non-Government Obligations	178,568	190,311
DIRECTV Holding LLC DTD 03/11/2010	Non-Government Obligations	194,035	184,095
Discovery Communications DTD 06/03/2010	Non-Government Obligations	139,001	135,010
Progress Energy Inc DTD 11/19/2009	Non-Government Obligations	124,893	132,093
DIRECTV Holding/FING DTD 08/17/2010	Non-Government Obligations	108,651	105,413
Kinder Morgan DTD 05/19/2010	Non-Government Obligations	105,232	105,133
Kinder Morgan Energy Partners Sr NT DTD 09/16/2009	Non-Government Obligations	84,439	86,775
GOLDMAN SACHS GROUP INC	Non-Government Obligations	1,415,909	1,400,688
TIME WARNER CABLE INC	Non-Government Obligations	1,131,112	1,297,934
NEWS AMER INC	Non-Government Obligations	1,159,489	1,295,880
WAL MART STORES INC	Non-Government Obligations	1,156,134	1,252,262
VERIZON COMMUNICATIONS INC	Non-Government Obligations	1,033,022	1,231,278
AT+T INC	Non-Government Obligations	1,087,789	1,213,193
CONOCO INC	Non-Government Obligations	1,024,081	1,167,541
MIDAMERICAN ENERGY CO	Non-Government Obligations	1,033,858	1,160,588
JPMORGAN CHASE + CO	Non-Government Obligations	985,226	1,116,140
GENERAL ELEC CAP CORP	Non-Government Obligations	802,564	926,979
PRUDENTIAL FINL INC	Non-Government Obligations	731,931	861,506
BANK AMER CORP	Non-Government Obligations	771,047	848,113
GENERAL ELEC CAP CORP	Non-Government Obligations	653,872	843,272
KRAFT FOODS INC	Non-Government Obligations	726,147	841,769

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Corporate Bonds (continued)			
TIME WARNER INC NEW	Non-Government Obligations	\$ 715,031	\$ 821,891
PFIZER INC	Non-Government Obligations	680,151	776,424
ALLSTATE CORP	Non-Government Obligations	613,669	701,750
TEVA PHARMACEUTICAL FIN CO LLC	Non-Government Obligations	580,584	675,594
JPMORGAN CHASE + CO	Non-Government Obligations	652,550	654,500
TARGET CORP	Non-Government Obligations	496,133	612,970
PETROBRAS INTL FIN CO	Non-Government Obligations	574,996	609,232
SCHERING PLOUGH CORP	Non-Government Obligations	489,880	609,155
ANADARKO PETE CORP	Non-Government Obligations	527,888	583,473
CATERPILLAR INC	Non-Government Obligations	481,656	569,476
ROCHE HLDGS INC	Non-Government Obligations	491,464	542,217
CREDIT SUISSE N Y	Non-Government Obligations	508,455	536,145
E ON UNTL FIN B V	Non-Government Obligations	471,038	533,381
VERIZON COMMUNICATIONS INC	Non-Government Obligations	447,374	525,436
CVS CAREMARK CORP	Non-Government Obligations	340,908	522,362
ROGERS COMMUNICATIONS INC	Non-Government Obligations	433,751	474,479
GLAXOSMITHKLINE CAP INC	Non-Government Obligations	400,272	472,764
MORGAN STANLEY GROUP INC	Non-Government Obligations	405,711	468,569
ANHEUSER BUSCH COS INC	Non-Government Obligations	380,493	457,704
BURLINGTON NORTHN SANTA FE COR	Non-Government Obligations	400,436	443,944
WYETH	Non-Government Obligations	389,968	442,652
KINDER MORGAN ENERGY PARTNERS	Non-Government Obligations	378,024	434,640
CHUBB CORP	Non-Government Obligations	362,160	433,492
CONOCOPHILLIPS CDA FDG CO II	Non-Government Obligations	401,320	431,552
METLIFE INC	Non-Government Obligations	405,068	421,732
ENTERPRISE PRODUCTS OPER	Non-Government Obligations	400,521	419,654
UNITED PARCEL SVC INC	Non-Government Obligations	354,424	410,722
MASS MUTUAL LIFE INS CO	Non-Government Obligations	315,600	401,529
HALLIBURTON CO	Non-Government Obligations	311,903	398,319
LINCOLN NATL CORP IN	Non-Government Obligations	312,775	392,063
HOME DEPOT INC	Non-Government Obligations	358,234	390,056
NORTHROP GRUMMAN CORP	Non-Government Obligations	374,037	385,428
WACHOVIA BK NATL ASSN MEDIUM	Non-Government Obligations	302,077	385,375
ALTRIA GROUP INC	Non-Government Obligations	294,444	375,775
RIO TINTO FIN USA LTD	Non-Government Obligations	334,927	357,165
MORGAN STANLEY	Non-Government Obligations	348,692	356,888
VALERO ENERGY CORP	Non-Government Obligations	337,749	355,471
CONSTELLATION ENERGY GROUP INC	Non-Government Obligations	325,297	339,516
UNITEDHEALTH GROUP INC	Non-Government Obligations	337,038	331,800
EMBARQ CORP	Non-Government Obligations	285,747	327,564
SBC COMMUNICATIONS INC	Non-Government Obligations	313,083	309,825
TRANSOCEAN INC	Non-Government Obligations	316,506	307,458
AMERICA MOVIL S A B DE C V	Non-Government Obligations	269,784	293,832
JPMORGAN CHASE + CO	Non-Government Obligations	270,038	283,548
CAREFUSION CORP	Non-Government Obligations	296,100	282,448
METLIFE INC	Non-Government Obligations	259,593	282,000
ORACLE CORP	Non-Government Obligations	280,935	280,553
AMERICAN EXPRESS CO	Non-Government Obligations	269,296	279,947
ORACLE CORP	Non-Government Obligations	270,780	271,379
VODAFONE GROUP PLC	Non-Government Obligations	227,287	266,555
HEINZ H J CO	Non-Government Obligations	246,055	263,418

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Corporate Bonds (continued)			
UNITED TECHNOLOGIES CORP	Non-Government Obligations	\$ 228,008	\$ 259,081
WELLPOINT INC	Non-Government Obligations	225,396	258,704
DOW CHEM CO	Non-Government Obligations	228,385	254,000
U.S. WEST COMMUNICATIONS INC	Non-Government Obligations	251,250	248,125
WASTE MANAGEMENT INC	Non-Government Obligations	228,772	246,141
PHILIP MORRIS INTL INC	Non-Government Obligations	195,672	232,138
YUM BRANDS INC	Non-Government Obligations	217,412	226,982
HONEYWELL INTL INC	Non-Government Obligations	190,740	219,062
ENCANA CORP	Non-Government Obligations	198,268	216,942
MORGAN STANLEY REREMIC TRUST	Non-Government Obligations	204,758	213,849
GOLDMAN SACHS GROUP INC MTN	Non-Government Obligations	189,709	204,048
MACQUARIE GROUP LTD	Non-Government Obligations	197,070	200,784
ABBOTT LABORATORIES	Non-Government Obligations	176,727	200,037
KRAFT FOODS INC	Non-Government Obligations	185,759	194,661
GOLDMAN SACHS GROUP INC	Non-Government Obligations	174,552	189,116
DIAMOND OFFSHORE DRILL	Non-Government Obligations	167,501	188,549
PACIFICORP	Non-Government Obligations	147,936	186,988
ALLSTATE CORP	Non-Government Obligations	190,244	181,982
VERIZON GLOBAL FDG CORP	Non-Government Obligations	184,788	181,013
ENBRIDGE ENERGY PARTNERS LP	Non-Government Obligations	187,934	179,981
INTERNATIONAL PAPER CO	Non-Government Obligations	183,507	178,494
GUARDIAN LIFE INSURANCE	Non-Government Obligations	148,466	174,618
KRAFT FOODS INC	Non-Government Obligations	168,564	173,698
KOHL'S CORPORATION	Non-Government Obligations	165,440	173,063
ONEOK PARTNERS LP	Non-Government Obligations	156,107	162,663
LOCKHEED MARTIN CORP	Non-Government Obligations	178,841	162,654
EMBRAER OVERSEAS LTD	Non-Government Obligations	148,622	158,250
CAPITAL ONE CAPITAL VI	Non-Government Obligations	148,058	156,188
BARCLAYS BK PLC	Non-Government Obligations	52,500	155,750
COUNTRYWIDE HOME LOANS	Non-Government Obligations	134,180	154,250
BECTON DICKINSON	Non-Government Obligations	147,504	147,704
UNIVERSITY CALIF REGTS MED CTR	Non-Government Obligations	144,933	141,452
ZFS FIN USA TR V	Non-Government Obligations	137,725	136,500
BANK OF AMERICA CORP	Non-Government Obligations	134,941	135,636
SEMPRA ENERGY	Non-Government Obligations	142,290	132,075
UBS AG STAMFORD CT	Non-Government Obligations	117,817	131,980
AMER AIRLN PT TRST 09 1A	Non-Government Obligations	108,487	128,015
JOHNSON + JOHNSON	Non-Government Obligations	127,752	126,149
VERIZON GLOBAL FDG CORP	Non-Government Obligations	127,221	124,056
KIMBERLY CLARK CORP	Non-Government Obligations	106,376	120,065
TIME WARNER COS INC	Non-Government Obligations	120,403	117,541
MIDAMERICAN ENERGY HLDGS	Non-Government Obligations	78,375	113,122
CISCO SYS INC	Non-Government Obligations	93,741	110,751
PROCTER + GAMBLE CO	Non-Government Obligations	97,062	108,896
CVS CAREMARK CORP	Non-Government Obligations	104,500	106,846
CSX CORP	Non-Government Obligations	102,939	104,152
INTERNATIONAL PAPER CO	Non-Government Obligations	91,671	100,922
DIAMOND OFFSHORE DRILL	Non-Government Obligations	99,344	99,291
JPMORGAN CHASE + CO	Non-Government Obligations	99,736	98,425
CORPORACION NACIONAL COBRE CL	Non-Government Obligations	79,557	86,871
RESIDENTIAL ASSET SECURITIES C	Non-Government Obligations	75,655	78,726

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Corporate Bonds (continued)			
BANK AMER FDG CORP	Non-Government Obligations	\$ 51,134	\$ 51,089
REGL TRANSPRTN DIST CO SALES T	Non-Government Obligations	44,380	44,840
WACHOVIA CAP TR III	Non-Government Obligations	25,000	43,375
BRISTOL MYERS SQUIBB CO	Non-Government Obligations	9,625	11,536
			<u>53,106,594</u>
International Bonds			
Cenovus Energy Inc Sr NT Dtd 05/15/2010	Foreign Obligations	485,828	465,996
United Mexican State DTD 01/11/2008	Foreign Obligations	350,350	357,875
Credit Suisse – DTD 1/14/2010	Foreign Obligations	345,996	357,445
Anglogold Ashanti Holdings PLC Dtd 04/28/2010	Foreign Obligations	226,076	230,011
Telecom Italia DTD 06/04/2008	Foreign Obligations	193,440	173,408
HSBC HOLDINGS PLC	Foreign Obligations	693,939	785,430
FED REPUBLIC OF BRAZIL	Foreign Obligations	699,515	756,045
TELEFONICA EUROPE BV	Foreign Obligations	580,865	580,910
CANADIAN NAT RES LTD	Foreign Obligations	416,908	489,442
COVIDIEN INTL FIN S A	Foreign Obligations	317,908	474,864
SHELL INTL FIN B V	Foreign Obligations	377,040	432,609
DEUTSCHE TELEKOM INTL FIN	Foreign Obligations	346,197	403,185
HSBC HLDGS PLC	Foreign Obligations	280,032	313,224
LLOYDS TSB BANK PLC	Foreign Obligations	249,250	246,840
BARCLAYS BK PLC	Foreign Obligations	232,360	244,375
STATE OF QATAR	Foreign Obligations	224,516	244,125
FRANCE TELECOM SA	Foreign Obligations	233,265	237,900
TELEFONICA EMISIONES S A U	Foreign Obligations	255,184	230,216
BARRICK AUSTRALIA FINANC	Foreign Obligations	205,796	227,655
GRUPO TELEVISA S.A.	Foreign Obligations	203,500	216,588
REPUBLIC OF PERU	Foreign Obligations	218,768	208,125
CANADIAN NAT RES LTD	Foreign Obligations	108,766	193,363
AXA SA	Foreign Obligations	121,875	112,051
			<u>7,981,682</u>
Municipal Bonds			
New Jersey ST Tpk Auth Tpk Rev Bonds DD 4/28/2009	State and Municipal	456,156	441,272
FLORIDA PWR + LT CO	State and Municipal	918,217	1,052,686
CALIFORNIA ST	State and Municipal	747,489	767,484
FLORIDA PWR CORP	State and Municipal	613,242	697,668
DALLAS TX AREA RAPID TRANSIT S	State and Municipal	500,000	518,545
LOS ANGELES CA DEPARTMENT OF W	State and Municipal	500,897	509,950
MUNI ELEC AUTH OF GEORGIA	State and Municipal	492,641	488,750
ILLINOIS ST	State and Municipal	540,797	486,311
TENNESSEE GAS PIPELINE CO	State and Municipal	449,616	459,844
DUKE ENERGY CAROLINAS LLC	State and Municipal	395,196	444,232
VIRGINIA ELEC + PWR CO	State and Municipal	381,344	436,424
CALIFORNIA ST	State and Municipal	429,475	430,466
OHIO POWER COMPANY	State and Municipal	374,248	417,041
SAN DIEGO CNTY CALIF REGL ARPT	State and Municipal	375,000	358,913
PUBLIC SVC CO COLO	State and Municipal	308,100	345,087
CLEVELAND ELEC ILLUM CO	State and Municipal	307,512	310,502
SACRAMENTO CALIF MUN UTIL DIST	State and Municipal	279,054	260,172
NEW YORK NY CITY MUN WTR FIN	State and Municipal	253,523	254,813
SAN DIEGO G + E	State and Municipal	223,965	249,719
CAROLINA PWR + LT CO	State and Municipal	201,962	248,021

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Municipal Bonds (continued)			
NEW JERSEY ST TRANSN TR FD	State and Municipal	\$ 230,783	\$ 226,564
PORT AUTH NY + NJ	State and Municipal	225,000	223,506
VIRGINIA ELEC + PWR CO	State and Municipal	149,993	217,443
GEORGIA PWR CO	State and Municipal	203,555	212,765
LOS ANGELES CA DEPT OF ARTS	State and Municipal	205,083	198,727
EAST BAY CA MUNI UTILITY DIST	State and Municipal	200,000	195,364
MASSACHUSETTS ST	State and Municipal	190,429	168,161
ILLINOIS ST	State and Municipal	175,000	160,626
JERSEY CENT PWR + LT CO	State and Municipal	124,908	154,956
NEW YORK NY CITY MUN WTR FIN	State and Municipal	147,519	149,886
METROPOLITAN TRANSN AUTH NY	State and Municipal	151,115	146,592
NEW YORK NY CITY TRANSITIONAL	State and Municipal	123,768	121,109
AEP TEXAS CENTRAL TRANS	State and Municipal	102,391	111,596
ALABAMA PWR CO	State and Municipal	71,850	99,977
METROPOLITAN TRANSN AUTH NY	State and Municipal	101,549	98,067
OHIO PWR CO	State and Municipal	74,690	79,857
ALABAMA PWR CO	State and Municipal	60,687	61,014
			<u>11,804,110</u>
Registered Investment Companies			
CRM Small/Mid Cap Value FD Institutional Class	Equity Funds	12,493,946	14,485,999
IVY Asset Strategy Fund Class I #473	Equity Funds	8,000,000	8,908,597
Thornburg International Value Fund Class I #209	Equity Funds	6,530,408	7,463,641
Ishares Tr MSCI Emerging Mkts – Index Fund	Exchange-Traded Funds	6,499,998	7,458,403
Eaton Vance High Yield Muni Income Fund CL I, net of unsettled purchase	Municipal Daily Accrual	5,682,600	5,667,144
Templeton Global Bond Fund Advisor Class	Fixed Income Funds – Taxable	5,000,000	5,067,265
Neuberger Berman Large Cap Disciplined Gwth FD Inst'l CL #1810	Equity Funds	3,709,794	4,362,800
Eaton Vance Large-Cap Value Fund CL I #223	Equity Funds	3,726,813	4,211,441
			<u>57,625,290</u>
			<u>\$ 177,882,375</u>

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2010

Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (iii) – A series of transactions with securities of the same issue, which, when aggregated, involve an amount in excess of 5% of the current value of plan assets.						
Alliance International Large Cap Growth Fund	Collective Trust	\$ –	\$ 13,526,997	\$ 16,995,233	\$ 13,526,997	\$ (3,468,236)
Bernstein International Fund	Collective Trust	–	13,088,300	15,842,264	13,088,300	(2,753,964)
Protege Partners QP Fund, Ltd.	Partnership Interest	–	9,780,069	10,000,000	9,780,069	(219,931)
Government STIF 18	Money Market Fund	28,647,012	–	28,647,012	–	–

There were no category (i), (ii), or (iv) reportable transactions during the year.

Ernst & Young LLP

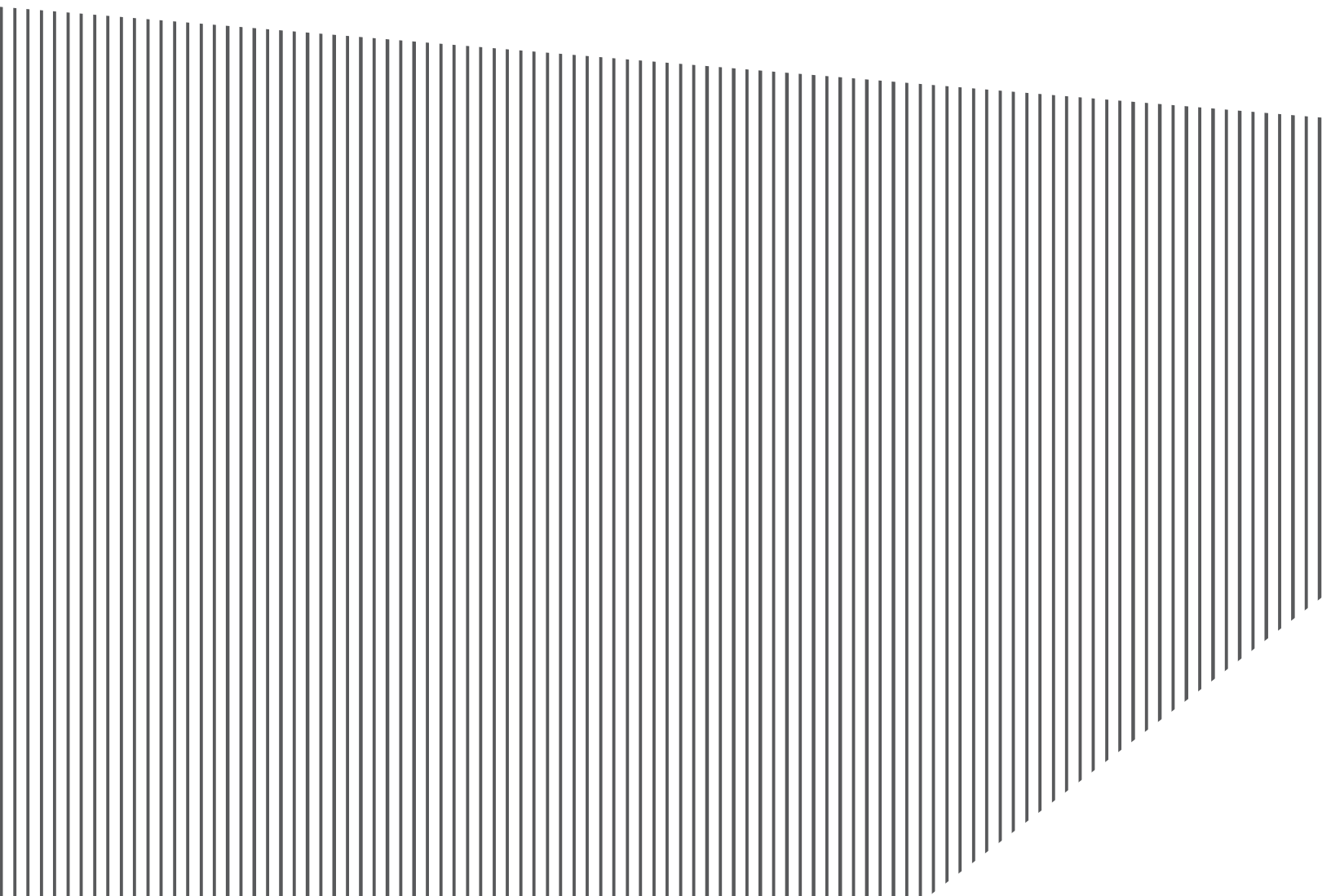
Assurance | Tax | Transactions | Advisory

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Plan Name	Acument Global Technologies, Inc. Pension Plan	EIN:	20-5110172
Plan Sponsor's Name	Acument Global Technologies, Inc.	PN:	005

[illegible]

[illegible]

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <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.	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 ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	
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	204069075	
b Actuarial value.....	2b	204069075	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	2237	106642352
b For terminated vested participants.....	3b	4675	80191948
c For active participants:			
(1) Non-vested benefits.....	3c(1)		1373936
(2) Vested benefits.....	3c(2)		28495620
(3) Total active.....	3c(3)	1614	29869556
d Total.....	3d	8526	216703856
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	6.70%	
6 Target normal cost.....	6	500000	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary Jennifer A. James, A.S.A., M.A.A.A. Type or print name of actuary PricewaterhouseCoopers LLP Firm name 125 High Street PricewaterhouseCoopers LLP Boston MA 02110-1707 Address of the firm	<u>9/30/11</u> Date 1105902 Most recent enrollment number 617-530-4608 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 ☐

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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>15.62%</u>	0	0
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>8.10%</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	94.17%
15 Adjusted funding target attainment percentage	15	94.17%
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	101.42%
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
09/15/2011	1303982	0			
Totals ▶			18(b)	1303982	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	1167552

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

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**

64

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**

500000

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

3966627

667552

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**

1167552

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

0

0

0

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

1167552

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

1167552

38 Interest-adjusted excess contributions for current year (see instructions)**38**

0

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

Schedule SB, line 22 - Description of Weighted Average Retirement Age
Acument Global Technologies, Inc. Pension Plan
EIN - 20-5110172 and PN - 005

Addendum A					Addendum B					Addendum N				
		1000					1000					1000		
54	0	1000	0	0	54	0	1000	0	0	54	0	1000	0	0
55	0.03	970	30	1650	55	0	1000	0	0	55	0	1000	0	0
56	0.03	941	29	1624	56	0	1000	0	0	56	0	1000	0	0
57	0.03	913	28	1596	57	0	1000	0	0	57	0	1000	0	0
58	0.03	886	27	1566	58	0	1000	0	0	58	0	1000	0	0
59	0.03	859	27	1593	59	0	1000	0	0	59	0	1000	0	0
60	0.06	807	52	3120	60	0.056	944	56	3360	60	0.06	940	60	3600
61	0.06	759	48	2928	61	0.064	884	60	3660	61	0.06	884	56	3416
62	0.45	417	342	21204	62	0.073	819	65	4030	62	0.45	486	398	24676
63	0.15	354	63	3969	63	0.079	754	65	4095	63	0.15	413	73	4599
64	0.15	301	53	3392	64	0.085	690	64	4096	64	0.15	351	62	3968
65	0.45	166	135	8775	65	1	0	690	44850	65	0.45	193	158	10270
66	0.2	133	33	2178	66	1	0	0	0	66	1	0	193	12738
67	0.2	106	27	1809	67	1	0	0	0	67	1	0	0	0
68	0.2	85	21	1428	68	1	0	0	0	68	1	0	0	0
69	0.2	68	17	1173	69	1	0	0	0	69	1	0	0	0
70	1	0	68	4760	70	1	0	0	0	70	1	0	0	0
Average 62.77					Average 64.09					Average 63.27				
Addendum A Actives 27.27%					Addendum B Actives 53.53%					Addendum N Actives 19.21%				

Weighted Average Retirement Age 63.5712

Schedule SB, line 24 - Change in Actuarial Assumptions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Changes in assumptions since January 1, 2009

As of January 1, 2010, the valuation interest rate was determined using the three segment rates, applicable as of September 2009, which are 5.03%, 6.73% and 6.82% for years 0-5, 5-20 and 20+, respectively, resulting in an effective interest rate of 6.70%. As of January 1, 2009 the full yield curve specified under Section 430(h)(2)(G) applicable for November 2008 was used. This results in an effective interest rate of 8.10%.

Schedule SB, line 25 - Change in Method
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Change in method since January 1, 2009

As of January 1, 2010, Actuarial Value of Assets was set to Market Value of Assets. As of January 1, 2009, Averaging of Assets was used, which is an average of the fair market value of assets as of the valuation date, and the adjusted smoothed fair market values as of the two preceding valuation dates, but not less than 90% or more than 110% of the Fair Market Value of Assets.

Schedule SB, line 26 - Schedule of Active Participant Data
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Age and Service Distribution of Active Members

Attained Age	Completed Years of Credited Service on January 1, 2010										Total
	Under 1 year No.	1 to 4 years No.	5 to 9 years No.	10 to 14 years No.	15 to 19 years No.	20 to 24 years No.	25 to 29 years No.	30 to 34 years No.	35 to 39 years No.	Over 40 years No.	
<25	1	3									4
25-29	4	21	18								43
30-34	14	51	58	19							142
35-39	13	48	77	42	11						191
40-44	22	47	105	49	19	8					250
45-49	12	55	120	52	28	42	7				316
50-54	14	47	120	47	19	35	23	6			311
55-59	5	42	91	31	19	20	15	10	5		238
60-64	7	17	35	15	9	6	4	2	4	1	100
65-69		3	9	3	1	1	1				18
70&Up			1								1
Total	92	334	634	258	106	112	50	18	9	1	1,614

	<u>January 1, 2010</u>	<u>January 1, 2009</u>
Number of active members	1,614	2,355
Average age	47.23	47.22
Average years of service	17.83	17.73

Schedule SB, line 32 - Schedule of Amortization Bases
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Type of Base	Present Value of Remaining Installments	Valuation Date Base was Established	Number of Years Remaining	Amortization Installment
Shortfall	\$3,966,627	January 1, 2010	7	\$667,552

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

Plan Sponsor	Acument Global Technologies, Inc.																																						
Discount Rate	6.12% per annum, compounded annually as of December 31, 2008 5.88% per annum, compounded annually as of December 31, 2009																																						
Interest Rate for ASC 960	8.50%																																						
Interest Rate for Funding	1st Segment Rate (September 2009): 5.03% 2nd Segment Rate (September 2009): 6.73% 3rd Segment Rate (September 2009): 6.82% Effective Interest Rate: 6.7%																																						
Compensation Increases	N/A																																						
Assumed Cost-of-Living Adjustment	2.50%																																						
Value of Plan Assets	<p>As of January 1, 2010, the Actuarial Value of Assets is set equal to the Market Value of Assets.</p> <p>As of January 1, 2009, the Actuarial Value of Assets was determined using an averaging of assets, but not less than 90% or more than 110%, of the Fair Market Value.</p> <p>As of January 1, 2010, this value includes a Westridge recovery of \$38 million.</p> <p>As of January 1, 2009, a Westridge recovery assumption of \$5 million was used.</p>																																						
Mortality	<p>ASC 715 and 960 (formerly FAS 87 Accounting and FAS 35) - Retired Pensioners 2000 table for blue collar workers, unchanged from last year.</p> <p>Funding - IRS 2010 Separate Static Mortality Table as of January 1, 2010, and IRS 2009 Separate Static Mortality Table as of January 1, 2009, as prescribed by the Pension Protection Act of 2006.</p>																																						
Retirement (Decrement Set #1)	<p>The following rates were assumed for the participants covered by the main formula. These rates were also assumed for the following merged in plans:</p> <p>Avdel Salaried, Fastener, and Ring Screw Works.</p> <table> <tr> <th><u>Age</u></th><th><u>Rate (%)</u></th><th><u>Age</u></th><th><u>Rate (%)</u></th></tr> <tr> <td>55</td><td>3.0</td><td>63</td><td>15.0</td></tr> <tr> <td>56</td><td>3.0</td><td>64</td><td>15.0</td></tr> <tr> <td>57</td><td>3.0</td><td>65</td><td>45.0</td></tr> <tr> <td>58</td><td>3.0</td><td>66</td><td>20.0</td></tr> <tr> <td>59</td><td>3.0</td><td>67</td><td>20.0</td></tr> <tr> <td>60</td><td>6.0</td><td>68</td><td>20.0</td></tr> <tr> <td>61</td><td>6.0</td><td>69</td><td>20.0</td></tr> <tr> <td>62</td><td>45.0</td><td>70</td><td>100.0</td></tr> </table> <p>Exceptions to the above rates are as follows:</p> <ul style="list-style-type: none"> Retirement decrements for Ring Screw employees for ages prior to 60 are set to 0 %. 			<u>Age</u>	<u>Rate (%)</u>	<u>Age</u>	<u>Rate (%)</u>	55	3.0	63	15.0	56	3.0	64	15.0	57	3.0	65	45.0	58	3.0	66	20.0	59	3.0	67	20.0	60	6.0	68	20.0	61	6.0	69	20.0	62	45.0	70	100.0
<u>Age</u>	<u>Rate (%)</u>	<u>Age</u>	<u>Rate (%)</u>																																				
55	3.0	63	15.0																																				
56	3.0	64	15.0																																				
57	3.0	65	45.0																																				
58	3.0	66	20.0																																				
59	3.0	67	20.0																																				
60	6.0	68	20.0																																				
61	6.0	69	20.0																																				
62	45.0	70	100.0																																				

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

**Retirement
(Decrement Set #2)**

The following rates were assumed for the merged plans of Flemingsburg, Greensburg and the remaining Hourly Plans:

<u>Age</u>	<u>Rate (%)</u>
60	5.6
61	6.4
62	7.3
63	7.9
64	8.5
65	100.0

Retirement (Other)

It was assumed for the merged in plan of Elco that participants will retire upon becoming eligible for normal retirement.

Disability Rate

None.

Disabled Mortality

The same as healthy mortality.

**Representative
Termination Rates**

Withdrawal rates for representative ages for participants covered by the main pay-related formula and for the merged in plan of Avdel Salaried:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	7.4	12.4
25	4.9	7.4
30	3.4	4.9
40	1.3	2.4
50	0.0	0.7
55	0.0	0.0

Exception to the above rates are as follows:

- The Avdel Salaried group assumes the male rates noted above for all participants.

Withdrawal rates for representative ages for Aerospace Fastener and Avdel Cherry Fastener.

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	14.9	24.9
25	9.9	14.9
30	6.9	9.9
40	2.8	4.9
50	0.4	1.6
55	0.0	0.4

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

**Representative
Termination Rates
(cont.)**

Withdrawal rates for representative ages for participants of the former Elco Industries Pension Plan:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	6.6	6.6
25	5.3	5.3
30	4.8	4.8
40	3.8	3.8
50	1.5	1.5
55	0.3	0.3

Withdrawal rates for representative ages for the merged in plans of Flemingsburg, Greensburg, and the remaining Hourly Plans:

<u>Years of Service</u>	<u>Rates %</u>
0	49.00
1	20.50
2	14.40
5	8.89
8	5.46
10	4.37
15	3.00
20	2.28

Withdrawal rates for representative ages for merged in plan of Ring Screw Works:

<u>Attained Age</u>	<u>Male %</u>	<u>Female %</u>
20	5.00	7.50
25	5.00	7.50
30	3.75	5.00
35	2.50	3.75
40	1.50	2.50
45	0.75	1.25
50	0.00	0.00

Form of Payment

Participants are assumed to elect the normal form

Marriage

80% of the participants are married for the majority of the subgroups. For the merged in plan of Ring Screw Works, 100% of the participants are assumed to be married. The male spouse is assumed to be three years older than the female spouse.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	December 31, 1943.
<i>Credited Service</i>	<p>The lesser of 35 years or the sum of:</p> <ul style="list-style-type: none">• Credited Service under Benefit Part 1 of the Textron Master Retirement Plan through December 31, 1975; plus• Years and completed months of covered employment subsequent to December 31, 1975; plus• Years and completed months of employment by a predecessor company if included pursuant to Plan amendment plus• Years and completed months subsequent to termination of employment as a result of total disability and prior to age 65, death, recovery or commencement of benefits under the Plan.
<i>Vesting Service</i>	Years and completed months of employment by an Employment Unit and any Predecessor of such Employee Unit.
<i>Compensation</i>	Wages including 401(k) and flex deferrals, but not including reimbursements or other expenses allowances, fringe benefits, moving expenses, other deferred compensation and welfare benefits credited or paid.
<i>Average Compensation</i>	Based on best consecutive 5 calendar years of Compensation during all employment.
<i>Covered Compensation</i>	82.5% of the career average Social Security taxable wage base for an individual attaining Social Security Retirement Age in that year.
<i>Eligibility</i>	A Covered Employee employed for at least 1,000 hours in the first 12 months of employment or for any calendar year.
<i>Normal Form of Payment</i>	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Optional Form of Payment

Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. For former AVCO participants, the monthly benefit is the sum of (1) and (2) below:

- (1) Accrued monthly benefits at December 31, 1988 times 5-year Average Compensation at date of calculation divided by 5-year Average compensation at December 31, 1988.

Plus

- (2) The sum of (a) 1.5% of the difference between monthly Average Compensation and Covered Compensation, and (b) 1% of the lesser of Covered Compensation or monthly Average Compensation; times (c) Credited Service after December 31, 1988 subject to a total limited of 35 years.

For all other participants, the monthly benefit if equal to (2) above, using all credited service subject to a limit of 35 years.

For all participants, the monthly benefit cannot be less than \$50 times Credited Service, subject to a limited of 5 years.

Early Retirement

Age 60 or age 55 with at least 10 years of Vesting Service, or completion of 20 years of Vesting Service regardless of age: accrued normal retirement benefit reduced 5/12% for each month of benefit commencement before age 62 down to age 57, with reduction by table for commencement at younger ages.

Disability Retirement

Eligible for Federal Social Security benefits and disabled during employment: continued to accrued Credited Service and Vesting Service until the earlier of death, recovery, age 65 or pension commencement.

Employees transferred to other Textron Plans who subsequently become disabled continue to accrue Vesting Service only.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Termination Benefit

5 Year of Vesting Service: accrued normal benefit is payable in full at 65 or commencing between the age of 55 and 65 reduced 5/9% for each of the first 60 months and 5/18% for each of the next 60 months prior to age 65.

Death Benefit

Pre-Retirement:

Upon the death of a vested married Employee, the surviving spouse shall receive, commencing on the earliest commencement or date of death, if later, the 50% surviving spouse benefit that would have been payable to the spouse had the Employee terminated at death and elected early commencement of benefits. Upon the death of a participant eligible for Normal or Early Retirement, a death benefit will be payable to the beneficiary equal to 60 monthly payments of the participant's life annuity that would have been payable had he retired at death.

Post-Retirement:

The beneficiary of a participant who dies while receiving or eligible to receive a normal or early retirement benefit shall be eligible to receive a death benefit if the participant had not yet received 60 monthly payments. Death benefits are equal to annuity for the remainder of the 60-month period in the amount of the participant's single life annuity.

This death benefit is in addition to any other elected option.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1996.
<i>Employee</i>	Hourly paid persons not represented by a collective bargaining unit employed by any of the participating units.
<i>Credited Service</i>	A participant earns one year of Credited Service for each calendar year of 1,800 or more Hours of Service, reduced pro rata to the 1/10th year is less. Additional periods may be credited in accordance with each participating unit's Benefit Schedule.
<i>Vesting Service</i>	An Employee earns one year of Vesting Service for each calendar year of 1,000 or more Hours of Service after the date specified in his participating unit's Benefit Schedule, subject to a minimum of the Credited Service earned for that year.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee participates according to the applicable schedule in the plan if employed at a least 1,000 hours in the first 12 months of employment or for any calendar year.
<i>Normal Form of Payment</i>	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. Monthly benefit is equal to applicable rate below per year of Credited Service.

<u>Benefit Division</u>	<u>Level</u>
American Screw (Wytheville)	\$25.50
Burkland	19.50
Decorah	26.00
Elco Construction Products	26.00
Elco Logistics	24.00
Elk Creek	24.50
Flexalloy	15.00
Logistics Nashville (Anchor Wire	12.00
Precision Commercial	26.00
Precision Formed Products	25.00
Wolverine (Jackson)	20.00
Ray Carl	25.00
Rockford Central Service	26.00
Sems	26.00
Spencer	23.00
Stanfield	20.00
Syntek	26.00
Taptite (Belvidere)	26.00
Trox (Rochester)	26.00

Early Retirement

Age 55 and 10 years Vesting Service: accrued normal benefit, reduce 1/2% per month for each month benefit commencement precedes age 62.

Disability Retirement

Available to participants at the Wolverine location: 10 years Vesting Service and eligible for Social Security disability, commencing 6 months after total disability: unreduced accrued monthly benefit payable until the earlier of age 65 recovery.

Termination Benefit

5 years of Vesting Service: accrued normal benefit is payable in full at age 65, or reduced 1/2% per month for early commencement from age 65.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Death Benefit

Pre-Retirement

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to age 55, and elected commencement of benefits under the Normal Form of Payment and died at that time.

Effective July 1st, 1985, Elco Rockford participants' accrued benefits will be reduced per the plan rules for this coverage.

Effective January 1st, 1986, Elco Precision Stamping Hourly participants' accrued benefits will be reduced per the plan rules for this coverage.

Post Retirement

Elected form of payment.

Changes in Plan Provisions since Prior Year

None

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1997.
<i>Employee</i>	All Employees not covered under a separately negotiated bargaining agreement at Avdel.
<i>Vested Service</i>	An Employee earns one year of Vesting Services for each calendar year of 1,000 or more Hours of Service, subjected to a minimum of the Credited Service earned for that year.
<i>Average Compensation</i>	The monthly average of total pay received for the five consecutive years out of the ten latest years prior to retirement date which gives the highest average.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee who has attained age 21 and has been employed by the Company or an affiliate and earned 1,000 hours of vesting service.
<i>Normal Form of Payment</i>	Monthly annuity ten years certain and life thereafter (optional form may be elected in advance of retirement). If married, on a reduced basis, a ten year certain and 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	A non-disabled participant and spouse may elect any actuarially equivalent option not to exceed their joint life expectancy nor to reduce either benefit below \$20 monthly.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Normal Retirement

50% Average Compensation multiplied by an Accrued Benefit Adjustment and a Short Service Percentage, as defined below.

The Accrued Benefit Adjustment is:

The quotient (to four decimal places) of (a) divided by (b):

- (a) The member's Accrual Service as of such date
- (b) The sum of (a) and the member's potential Accrual Service as of the date he reaches Normal Retirement Age if he remains an eligible employee until the date he reaches Normal Retirement Age.

The Short Service Percentage is the percentage obtained by dividing the number of complete months of service between a participant's date of employment and Retirement Date by 300 (maximum 100%).

Early Retirement

Age 55 and 10 years of Vesting Service: accrued normal benefit reduced 5/9% for each month up to 60 months and 5/18% for each month between 60 and 120 months that the Early Retirement Date precedes the Normal Retirement Date.

Disability Retirement

Present Value of Accrued Benefit on date of disability.

Termination Benefit

Vesting Percentage:

20% after two years of vesting service, plus 20% each additional year thereafter, up to 100%.

Form:

Same as Normal Retirement Benefit with income deferred until Normal Retirement Date:

Amount:

Accrued Benefit on date of termination multiplied by the Vesting Percentage.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Death Benefits

The greater of A or B:

A. Lump Sum Death Benefit

Eligibility: Active plan participant.

Form: Lump sum payment.

Amount: Present Value of Accrued Benefit.

B. Survivor Annuity Death Benefit

Eligibility: Qualified married participant fully or partially vested in an accrued benefit

Form: Monthly annuity payable to spouse, deferred to participant's Earliest Retirement Date if later than the date of death.

Amount: If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Pre-Retirement:

Upon the death of a participant after 5 years of Credited Service, who has not waived coverage, the surviving spouse shall receive 50% of the pension the participant would have been entitled to receive had he terminated at date of death, survived to earliest benefit commencement date, retired with the 50% joint and contingent option in effect and then died. Coverage is automatic. However, for participants over age 55, a reduction of 1/20% of the accrued benefit per month of coverage will be effective. Waiver can only be made with spousal consent.

Post-Retirement:

Elected form of payment.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

<i>Effective Date</i>	Merged in effective January 1, 1999.
<i>Eligibility</i>	<p>Each covered employee participating on December 31, 1984 shall participate on January 1, 1985. Each other covered employee on and after January 1, 1985 shall become a participant in the Plan on the later of:</p> <ul style="list-style-type: none">(a) The effective date of coverage applicable to the participating group of which he is a member; or(b) The date he becomes a covered employee in the participating group <p>A covered employee is:</p> <ul style="list-style-type: none">(a) Any employee of the Rockford Division on or after January 1, 1975, but excludes new Rockford Division employees after December 31, 1988;(b) Any hourly rated employee in the Precision Stamping Division on and after July 1, 1976; or(c) Any salaried employee in the Precision Stamping Division on and after June 1, 1989. <p>Employees who are members of a collective bargaining unit are not eligible to participant unless their bargaining agreement provides for coverage under the Plan.</p>
<i>Final Average Pay</i>	Highest average W-2 earnings received in any five consecutive calendar years prior to normal retirement date or average earnings received in the last five calendar years before early retirement or termination of employment.
<i>Continuous Service</i>	Twelve full months of service equal one year of service and any full month equals one-twelfth of a year for vesting and eligibility purposes.
<i>Credited Service</i>	Equal to continuous service except certain limited exceptions defined in the Plan.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

Eligibility for Benefits

Normal: Age 65:

Early: The attainment of age 60 and the completion of five years of continuous service prior to age 65.

Deferred: The first of any month following normal retirement

Vested Termination: Completion of five years of continuous service

Pre-Retirement Death: A participant is eligible after meeting the requirements for a normal, early, or vested retirement benefit.

Normal Form of Benefit

Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Retirement and Termination Benefits

Accrued Retirement Benefit

For Rockford Employees:

A frozen benefit at December 31, 1988 equal to the maximum of the product of (a) and (b), or (c):

(a) $1\frac{1}{5}\%$ of final average pay (at December 31, 1988) multiplied by potential years of credited service (up to a maximum of 35 years)

minus

$1\frac{2}{3}\%$ of the annual primary Social Security benefit multiplied by potential years of credited service (up to a maximum of 35 years); times

(b) The ratio of actual credited service (at December 31, 1988) and potential credited service (each up to a maximum of 35 years).

or

(c) \$10.00 multiplied by service through December 31, 1988.

For Precision Stamping Hourly Employees:

The product of (a) and (b):

(a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

(b) Credited service, up to a maximum of 45 years.

In no event will a participant's accrued retirement benefit be less than the December 31, 1988 accrued benefit under the prior formula.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

***Retirement and
Termination Benefits
(cont.)***

For Precision Stamping Salaried Employees:

The product of (a) and (b) plus (c):

(a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

(b) Credited service, up to a maximum of 45 years minus credited service on May 31, 1989, plus

(c) Accrued benefit at May 31, 1989 under the previous Precision Stamping Division salaried plan converted to a life annuity; plus additional benefits granted based on credited service at May 31, 1989.

Normal Retirement

Upon attainment of age 65, a participant will receive a monthly benefit equal to one-twelfth of the accrued retirement benefit

Early Retirement

Accrued retirement benefit reduced .6% for each month commencement precedes normal retirement.

Deferred Retirement

Benefit accrued at termination.

Vested Retirement

Upon completion of five years of continuous service, benefit accrued at termination payable at age 65.

***Pre-Retirement Death
Benefit***

If a participant dies after meeting the eligibility requirements for a normal, early or vested retirement benefit, the spouse, if married through out the one-year period prior to death, shall be entitled to a surviving spouse for life.

The surviving spouse shall receive one-half of the accrued retirement benefit reduced by the approximate early retirement and contingent annuitant factors. The accrued retirement benefit is reduced, according to factors in the Plan, for the period that the pre-retirement death coverage is in effect January 1, 1985.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Plan Sponsor Acument Global Technologies, Inc.

Effective Date July 5, 1955. Merged in effective January 1, 2001.

The Plan was amended to freeze benefits for bargained employees effective August 1, 2008. In addition, the Medicare Part B subsidy for actives and non-UAW 771 retirees was eliminated.

Employees All person employed by Ring Screw Works on an hourly basis.

Credited Service Credited Service (maximum of 38 years) is granted on the following schedule:

<u>Hours</u>	<u>Service</u>
1 - 170	0.1
171 - 340	0.2
341 - 510	0.3
511 - 680	0.4
681 - 850	0.5
851 - 1,020	0.6
1,021 - 1,190	0.7
1,191 - 1,360	0.8
1,361 - 1,530	0.9
1,531+	1.0

Vesting Service Vesting Service is granted on the following schedule

<u>Hours</u>	<u>Service</u>
85 - 254	0.1
255 - 424	0.2
425 - 594	0.3
595 - 764	0.4
765 - 934	0.5
935+	1.0

Eligibility An Employee participates as of January 1, 1987 or when the employee becomes a member of a collective bargaining until, if later.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Normal Form of Payment Single life annuity unless married. If married, the actuarial equivalent of the single life annuity reduced for preretirement spousal coverage will automatically be payable, with a 50% continuation to the surviving spouse after the retiree's death. The survivor option may be waived only with spousal consent.

Optional Form of Payment Participant and spouse may elect life-only, or may elect a joint and survivor annuity with the survivor receiving 50%, 62-2/3%, or 100% of the retiree's benefit.

Normal Retirement Age 65 or the completion of 5 years of service. The monthly benefit is determined according to the following schedule:

<u>Years of Credited Service</u>	<u>Monthly Benefit Rate</u>
0.0 - 9.0	\$32.43
9.1 - 14.0	34.75
14.1 - 19.0	42.75
19.1 - 38.0	43.20

Early Retirement A participant may retire at age 60 with 5 years of credited service. The accrued normal benefit will be reduced as follows for commencement before age 65.

<u>Age</u>	<u>Percent of Benefit</u>
62 & Older	100%
61	85%
60	75%

Disability Retirement Eligibility at age 40 with 15 Years of Service. The benefit of \$30.00 per month times years of Credited Service up to a maximum of 25 years less any Workmen's Compensation benefits being received becomes payable 6 months after date of disablement.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Termination Benefit After 5 years of Vesting Service a deferred benefit equal to the accrued normal benefit will be payable at age 65.

Death Benefits Pre-Retirement:

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to the earliest retirement age and elected commencement of benefits under the Normal Form of Payment and died at that time.

Post-Retirement:

Elected form of payment

Special Age 65 Benefit Participants hired before December 31, 1999 who retire from active enrolled in Medicare Part B are entitled to be reimbursed for the Medicare Part B premium. If hired after December 31, 1999, the reimbursement will be capped at \$45.50 per month.

Changes in Plan Provisions since Prior Year

None.