Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
UMPCO, INC

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/31/1974

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
UMPCO, INC

7100 LAMPSON
P.O. BOX 5158
GARDEN GROVE, CA 92841-3914

2b Employer Identification Number (EIN)
95-2431216

2c Sponsor's telephone number
714-897-3536

2d Business code (see instructions)
332510

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	ROBERT DAVIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	ROBERT DAVIS
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

UMPCO, INC

7100 LAMPSON
P.O. BOX 5158
GARDEN GROVE, CA 92841-3914

3b Administrator's EIN: 95-2431216

3c Administrator's telephone number: 714-897-3536

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**	124
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**	85
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	9
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	94
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	94
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**	4
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

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

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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
UMPCO, INC

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
95-2431216

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

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010

2	Assets:			
	a Market value		**2a**	3229986
	b Actuarial value		**2b**	3229986
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	0	0
	b For terminated vested participants	**3b**	40	274609
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		2502775
	(3) Total active	**3c(3)**	84	2502775
	d Total	**3d**	124	2777384
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**	6.62 %
6	Target normal cost		**6**	116831

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

09/30/2010
Signature of actuary — Date

TRACI M CHRISTIAN — 11-06694
Type or print name of actuary — Most recent enrollment number

MCCLOUD AND NICHOLS, INC. — 816-792-3838
Firm name — Telephone number (including area code)

205 WEST KANSAS ST
LIBERTY, MO 64068
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	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 _____%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		16
	b Interest on (a) using prior year's effective rate of _____%		0
	c Total available at beginning of current plan year to add to prefunding balance		16
	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	116.30 %
15	Adjusted funding target attainment percentage	15	116.30 %
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	96.35 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

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

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

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.71 %	6.67 %	6.77 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	1
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
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**		0

	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**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	0
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
UMPCO, INC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
UMPCO, INC

D Employer Identification Number (EIN)
95-2431216

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	197650	
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	267514	42131
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	2765757	3139734
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	3230921	3181865
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3230921	3181865

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)		
	(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)		0
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	142	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		142
	(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)	83920	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		83920
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		189111
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		273173
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	322229	
(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)		322229
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		322229
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-49056
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [X] 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 [X] No

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

(1) Name: WINDES & MCCLAUGHRY (2) EIN: 95-3001170

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		400000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j	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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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.	4n			

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)

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.

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

A Name of plan
UMPCO, INC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
UMPCO, INC

D Employer Identification Number (EIN)
95-2431216

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**

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): _____ _____

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** 31

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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**

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):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

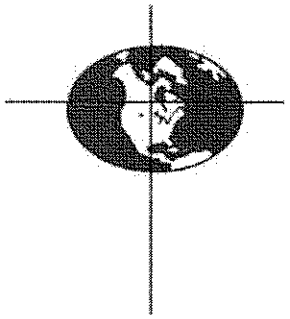
18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

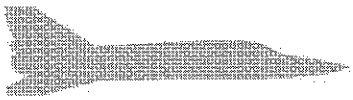
19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):





UMPCO, INC.

EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS
DECEMBER 31, 2010

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INDEPENDENT AUDITORS' REPORT

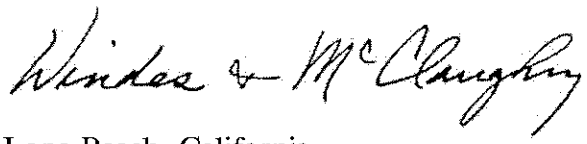
To the Trustees of
Umpco, Inc. Employees' Pension Plan:

We have audited the accompanying statements of net assets available for benefits of Umpco, Inc. Employees' Pension Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of December 31, 2009, and the related statement of changes in accumulated plan benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of December 31, 2010, and the changes therein for the year then ended and its financial status as of December 31, 2009 and changes therein for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes as of December 31, 2010, assets acquired and disposed of within the plan year ended December 31, 2010 and reportable transactions for the year ended December 31, 2010 are presented for the purpose of additional analysis and are not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Long Beach, California
October 13, 2011

UMPCO, INC.
EMPLOYEES' PENSION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2010	December 31, 2009
ASSETS		
Cash equivalents	$ 42,132	$ 267,514
Investments, at fair value:		
Registered investment companies	3,139,733	2,765,757
	3,181,865	3,033,271
Receivables:		
Employer contributions		197,650
NET ASSETS AVAILABLE FOR BENEFITS	$ 3,181,865	$ 3,230,921

The accompanying notes are an integral part of these financial statements.

UMPCO, INC.
EMPLOYEES' PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Year Ended December 31,	
	2010	2009
ADDITIONS TO NET ASSETS		
Investment income:		
Net appreciation in fair value of investments	$ 235,078	$ 118,846
Net gain (loss) on sale of investments	(45,967)	394,299
Dividend income	83,920	65,865
Other income	142	2,200
	273,173	581,210
Contributions:		
Employer		197,650
Total Additions	273,173	778,860
DEDUCTIONS FROM NET ASSETS		
Benefits paid directly to participants	322,229	125,777
Administrative expenses		42,350
Total Deductions	322,229	168,127
NET INCREASE (DECREASE)	(49,056)	610,733
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	3,230,921	2,620,188
END OF YEAR	$ 3,181,865	$ 3,230,921

The accompanying notes are an integral part of these financial statements.

UMPCO, INC.
EMPLOYEES' PENSION PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2009

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	
Vested Benefits:	
Participants currently receiving payments	None
Other participants	$ 2,673,106
	2,673,106
Nonvested Benefits	104,278
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	$ 2,777,384

The accompanying notes are an integral part of these financial statements.

UMPCO, INC.
EMPLOYEES' PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF THE YEAR	$ 2,825,247
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:	
Benefits paid	(125,777)
Interest for decrease in discount period	130,107
Benefits accumulated and experience losses	(52,193)
NET DECREASE	(47,863)
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF THE YEAR	$ 2,777,384

The accompanying notes are an integral part of these financial statements.

UMPCO, INC.
EMPLOYEES' PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE 1 – Description of the Plan

The following description of the Umpco, Inc. (the Company) Employees' Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan which covers substantially all employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits

To become a participant in the Plan, an employee must be at least 21 years of age and must have completed at least one year of service.

A participant becomes fully vested upon completing six years of service and is partially vested after two years of service.

Vested participants are entitled to annual pension benefits beginning at normal retirement age (65) in an amount equal to 32.6% of the average of the participant's five highest consecutive years of compensation. The total benefit is reduced for less than 27 years of credited service.

The normal form of benefit under the Plan is a life annuity, under which monthly payments commence on the participant's retirement date and continue for life.

Death and Disability

Pre-retirement – If a participant with a vested benefit dies prior to retirement, a benefit will be payable to the beneficiary equal to the present value of accrued benefits or insurance face value, whichever is greater.

Post-retirement – If a participant dies on or after the normal retirement date, any benefits payable are determined in accordance with the provisions of the annuity form elected.

NOTE 1 – Description of the Plan (Continued)

Death and Disability (Continued)

Disability – If a participant with a vested benefit becomes totally disabled, a benefit will be payable to the participant equal to the present value of accrued benefits.

NOTE 2 – Significant Accounting Policies

Accounting Method

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

Valuation of Investments

The Plan's investments are stated at fair value. Fair value is 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. See Note 6 for discussion of fair value measurements.

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

NOTE 2 – Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that the employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on an employee's highest consecutive five-year average salary. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits, determined by an actuary from McCloud & Nichols Qualified Plan Consulting and Administration, is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefit 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. The significant actuarial assumptions used in the valuations as of December 31, 2009 were (a) life expectancy of participants according to the 1983 Individual Annuity Mortality Table, (b) retirement age assumptions (the assumed average retirement age was 65), (c) annual salary increases of 4%, and (d) investment return. The valuations as of December 31, 2009 included assumed average rates of return of 6%. The foregoing 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.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

NOTE 2 – Significant Accounting Policies (Continued)

Subsequent Events

The Plan has evaluated subsequent events through October 13, 2011, the date the financial statements were available to be issued.

NOTE 3 – Funding Policy

The Administrative Committee has established a funding policy and method for the Plan, which is consistent with the objectives of the Plan and the requirements of ERISA. The Plan met the minimum funding requirements of ERISA as of December 31, 2010 and 2009.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time or to terminate the Plan subject to the provisions set forth in ERISA.

NOTE 4 – Plan Termination

In the event the Plan terminates completely, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Annuity benefits that former participants or their beneficiaries have been receiving for at least three years, or that participants eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

NOTE 4 - Plan Termination (Continued)

b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a US governmental agency) up to applicable limitations (discussed below).

c. All other vested benefits (that is, vested benefits not insured by the PBGC).

d. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of the benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2010, that ceiling is $4,500 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of the retirement or plan termination (whichever comes later).

If the Plan terminates, distribution of benefits to participants will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations, the financial condition of the Plan sponsor, and the level of benefits guaranteed by the PBGC.

NOTE 5 – Investments

The following table presents investments that represent 5% or more of the Plan's net assets.

	December 31, 2010	December 31, 2009
Registered Investment Companies		
Amer Fds Cap World G&I R3	$ 276,086	$ 257,070
Amer Funds New World Fd R3	453,504	387,801
Hartford Cap Appreciation Fd A	238,953	211,697
John Hancock High Yield Fd A	*	653,802
Pioneer High Yield Fd A	1,697,556	929,892

* Not applicable, investment amount below 5%

During the years ended December 31, 2010 and 2009, the Plan's investment in registered investment companies (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $189,111 and $513,145, respectively.

NOTE 6 – Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1
Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2
Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3
Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 6 – Fair Value Measurements (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

> ***Registered investment companies:*** Valued on a daily basis using quoted market prices.

The preceding method described may produce a fair value calculation that may not be indicative of net realized value or reflective of future fair values. Furthermore, although 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.

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Registered investment companies				
Emerging markets	$ 453,504			$ 453,504
Bond fund	1,803,429			1,803,429
Large blend	338,728			338,728
International	544,072			544,072
Total assets at fair value	$ 3,139,733	None	None	$ 3,139,733

NOTE 6 – Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Registered investment companies				
Emerging markets	$ 387,801			$ 387,801
Bond fund	1,583,694			1,583,694
Large blend	300,819			300,819
International	493,443			493,443
Total assets at fair value	$ 2,765,757	None	None	$ 2,765,757

NOTE 7 – Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 1, 2005, that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not 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 that would require the recognition of a liability (or asset) or disclosure in the financial statements. 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 examination for years prior to 2007.

NOTE 8 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market 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 such changes could materially affect the amounts reported in the statement 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 estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010
EIN: 95-2431216
PLAN NO. 001

(c) Description of Investment	Shares	(d) Cost	Value
Registered Investment Companies			
Transamerica High Yield Bd Fd	11,660	$ 103,259	$ 105,873
Hartford Cap Appreciation Fd A	6,900	211,697	238,953
John Hancock Tech Opport Fd A	12,112	131,177	136,991
Amer Funds Growth Fd Amer R3	3,328	89,680	99,775
Amer Funds New World Fd R3	8,394	393,056	453,504
Amer Funds Small Cap World R3	3,442	106,648	130,995
Amer Fds Cap World G&I R3	7,768	263,188	276,086
Pioneer High Yield Fd A	167,082	1,581,932	1,697,556
		$ 2,880,637	$ 3,139,733

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR ENDED DECEMBER 31, 2010)
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Issuer and Description of Investment		(c) Costs of Acquisitions	(d) Proceeds of Dispositions
Pioneer Govt Income Fund A	Registered Investment Co.	$ 929,815	$ 927,010
John Hancock Stragetic Income	Registered Investment Co.	$ 1,256,611	$ 1,282,147
John Hancock Govt Income Fd A	Registered Investment Co.	$ 676,360	$ 673,488
John Hancock Money Mkt Fd A	Registered Investment Co.	$ 1,269,735	$ 1,269,717
Pioneer Cash Reserves Fd A	Registered Investment Co.	$ 904,004	$ 903,994

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Pioneer Govt Income Fund A (Registered Investment Company)					
Purchase on 2/9/10	$ 9.88005		$ 923,992		
Purchase on 2/10/10	$ 9.87997		$ 1,543		
Purchase on 3/2/10	$ 9.87001		$ 1,746		
Purchase on 4/5/10	$ 9.79998		$ 2,534		
Sale on 4/19/10		$ 9.85000	$ 929,815	$ 927,010	($ 2,805)
John Hancock Strategic Income (Registered Investment Company)					
Purchase on 7/14/10	$ 6.37005		$ 624,178		
Purchase on 7/21/10	$ 6.37149		$ 21,390		
Sale on 7/22/10		$ 6.37005	$ 624,182	$ 624,178	($ 4)
Purchase on 7/28/10	$ 6.43005		$ 600,006		
Purchase on 8/3/10	$ 6.44997		$ 481		
Purchase on 8/31/10	$ 6.43000		$ 3,497		
Purchase on 9/30/10	$ 6.57999		$ 3,515		
Purchase on 11/2/10	$ 6.66000		$ 3,545		
Sale on 11/11/10		$ 6.68976	$ 632,429	$ 657,969	$ 25,540
John Hancock Govt Income Fd A (Registered Investment Company)					
Purchase on 2/9/10	$ 9.41007		$ 671,838		
Purchase on 2/10/10	$ 9.41000		$ 1,256		
Purchase on 3/2/10	$ 9.40998		$ 1,289		
Purchase on 4/5/10	$ 9.36998		$ 1,978		
Sale on 4/16/10		$ 9.37000	$ 676,360	$ 673,488	($ 2,872)

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
John Hancock High Yield Fd A (Registered Investment Company)					
Purchase on 1/1/10	$ 3.43000		$ 5,571		
Purchase on 1/29/10	$ 3.52000		$ 4,839		
Sale on 2/9/10		$ 3.47000	$ 664,212	$ 671,833	$ 7,621
Purchase on 4/16/10	$ 3.82003		$ 673,493		
Purchase on 4/19/10	$ 3.82000		$ 889		
Purchase on 5/4/10	$ 3.78000		$ 1,854		
Sale on 5/10/10		$ 3.64000	$ 676,237	$ 644,386	($ 31,851)
John Hancock Money Mkt Fd A (Registered Investment Company)					
Purchase on 5/10/10	$ 1.00001		$ 644,391		
Purchase on 5/11/10	$ 1.00000		$ 1,171		
Sale on 7/14/10		$ 1.00000	$ 624,178	$ 624,173	($ 5)
Sale on 7/21/10		$ 1.00000	$ 21,385	$ 21,385	
Purchase on 7/22/10	$ 1.00000		$ 624,173		
Sale on 7/23/10		$ 0.99944	$ 24,172	$ 24,159	($ 13)
Sale on 7/28/10		$ 1.00000	$ 600,001	$ 600,001	
Bank Insured Deposit 500 Fd (Money Market)					
Sale on 1/1/10		$ 1.00000	$ 14	$ 14	
Purchase on 1116/10	$ 1.00000		$ 149,000		
Purchase on 1/16/10	$ 1.00000		$ 168,514		
Sale on 1/16/10		$ 1.00000	$ 168,514	$ 168,514	–
Purchase on 1/29/10	$ 1.00000		$ 23		
Sale on 1/30/10		$ 1.00000	$ 23	$ 23	
Purchase on 2/26/10	$ 1.00000		$ 32		
Sale on 2/27/10		$ 1.00000	$ 32	$ 32	
Purchase on 3/25/10	$ 1.00000		$ 172,903		
Sale on 3/25/10		$ 1.00000	$ 248,000	$ 248,000	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Bank Insured Deposit 500 Fd (Money Market) (Continued)					
Purchase on 3/31/10	$ 1.00000		$ 29		
Purchase on 4/1/10	$ 1.00000		$ 7		
Sale on 4/19/10		$ 1.00000	$ 5	$ 5	–
Sale on 4/20/10		$ 1.00000	$ 19,291	$ 19,291	–
Sale on 4/20/10		$ 1.00000	$ 5	$ 5	–
Purchase on 4/27/10	$ 1.00000		$ 112		
Sale on 4/27/10		$ 1.00000	$ 11,054	$ 11,054	–
Purchase on 4/30/10	$ 1.00000		$ 20		
Sale on 5/3/10		$ 1.00000	$ 79	$ 79	–
Sale on 5/11/10		$ 1.00000	$ 10	$ 10	–
Sale on 5/12/10		$ 1.00000	$ 5	$ 5	–
Purchase on 5/28/10	$ 1.00000		$ 18		
Purchase on 6/30/10	$ 1.00000		$ 18		
Purchase on 7/6/10	$ 1.00000		$ 219		
Sale on 7/15/10		$ 1.00000	$ 10	$ 10	–
Purchase on 7/22/10	$ 1.00000		$ 5		
Sale on 7/22/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/26/10	$ 1.00000		$ 24,159		
Sale on 7/29/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/30/10	$ 1.00000		$ 18		
Sale on 7/30/10		$ 1.00000	$ 100,024	$ 100,024	–
Purchase on 8/7/10	$ 1.00000		$ 475		
Purchase on 8/9/10	$ 1.00000		$ 32,295		
Sale on 8/25/10		$ 1.00000	$ 44,309	$ 44,309	–
Sale on 8/30/10		$ 1.00000	$ 19,846	$ 19,846	–
Purchase on 8/31/10	$ 1.00000		$ 7		
Sale on 9/1/10		$ 1.00000	$ 231	$ 231	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Bank Insured Deposit 500 Fd (Money Market) (Continued)					
Purchase on 9/30/10	$ 1.00000		$ 3		
Purchase on 10/2/10	$ 1.00000		$ 5,238		
Sale on 10/6/10		$ 1.00000	$ 209	$ 209	–
Purchase on 10/8/10	$ 1.00000		$ 2		
Purchase on 10/8/10	$ 1.00000		$ 899		
Sale on 11/16/10		$ 1.00000	$ 1,012	$ 1,012	–
Purchase on 11/17/10	$ 1.00000		$ 1,802		
Purchase on 11/30/10	$ 1.00000		$ 2		
Purchase on 12/3/10	$ 1.00000				
Purchase on 12/31/10	$ 1.00000		$ 2		
Dreyfus 696 General Mmkt Fd B (Money Market)					
Purchase on 1/1/10	$ 1.00000		$ 14		
Purchase on 1/16/10	$ 1.00000		$ 168,514		
Sale on 1/16/10		$ 1.00000	$ 168,514	$ 168,514	–
Sale on 1/16/10		$ 1.00000	$ 149,000	$ 149,000	–
Purchase on 1/29/10	$ 1.00000		$ 5		
Purchase on 1/30/10	$ 1.00000		$ 23		
Purchase on 2/3/10	$ 1.00000		$ 197,650		
Sale on 2/10/10		$ 1.00000	$ 10	$ 10	–
Sale on 2/24/10		$ 1.00000	$ 169	$ 169	–
Purchase on 2/26/10	$ 1.00000		$ 8		
Purchase on 2/27/10	$ 1.00000		$ 32		
Sale on 3/18/10		$ 1.00000	$ 21,593	$ 21,593	–
Purchase on 3/24/10	$ 1.00000		$ 7		
Sale on 3/25/10		$ 1.00000	$ 172,903	$ 172,903	–
Sale on 3/25/10		$ 1.00000	$ 22,557	$ 22,557	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Dreyfus 696 General Mmkt Fd B (Money Market) (Continued)					
Sale on 4/1/10		$ 1.00000	$ 7	$ 7	–
Purchase on 4/26/10	$ 1.00000		$ 112		
Sale on 4/27/10		$ 1.00000	$ 112	$ 112	–
Purchase on 7/22/10	$ 1.00000		$ 5		
Sale on 7/22/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/26/10	$ 1.00000		$ 24,159		
Sale on 7/26/10		$ 1.00000	$ 24,159	$ 24,159	–
Pioneer Cash Reserves Fd A (Registered Investment Company)					
Purchase on 5/10/10	$ 1.00001		$ 454,898		
Purchase on 5/11/10	$ 1.00001		$ 448,012		
Purchase on 5/12/10	$ 1.00000		$ 1,082		
Purchase on 5/28/10	$ 1.00000		$ 5		
Purchase on 7/2/10	$ 1.00000		$ 7		
Sale on 7/14/10		$ 1.00000	$ 904,004	$ 903,994	($ 10)
Pioneer High Yield Fd A (Registered Investment Company)					
Purchase on 1/1/10	$ 9.12000		$ 4,486		
Purchase on 1/29/10	$ 9.08001		$ 3,996		
Sale on 2/9/10		$ 8.98000	$ 938,374	$ 923,987	($ 14,387)
Purchase on 4/19/10	$ 9.63005		$ 927,015		
Purchase on 4/20/10	$ 9.63000		$ 1,355		
Purchase on 4/30/10	$ 9.67000		$ 1,710		
Sale on 5/10/10		$ 9.27000	$ 472,565	$ 454,893	($ 17,672)
Sale on 5/10/10		$ 9.43000	$ 457,515	$ 448,007	($ 9,508)
Purchase on 7/14/10	$ 9.10005		$ 903,999		
Purchase on 7115/10	$ 9.09859		$ 3		

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Pioneer High Yield Fd A (Registered Investment Company) (Continued)					
Purchase on 8/3/10	$ 9.27001		$ 2,139		
Purchase on 8/31/10	$ 9.09999		$ 3,485		
Purchase on 9/30/10	$ 9.55001		$ 3,998		
Purchase on 11/2/10	$ 9.87999		$ 4,015		
Purchase on 11/11/10	$ 10.02008		$ 658,981		

Attachment to 2010 Schedule SB (Form 5500) - Line 22

Description of Weighted Average Retirement Age

Client: Umpco **Valuation Date 1/1/2010**

EIN: 95-2431216
PN: 001

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

Summary of Plan Provisions

Employees Covered

All Umpco employees.

Participation Requirements

All employees who have completed one year of service and have attained age 21. Plan entry is on 01/01 or 07/01 coincident with or following the satisfaction of requirements.

Vesting Service

Years of service with 1000 hours.

Regular Retirement

Eligibility:

First day of the month coincident with or following age 65 and 5 years of participation. Maximum number of years of service is 27.

Annual Benefit:

32.6% of average compensation. Total retirement benefit reduced by 1/27 for each year of accrual service less than 27 years.

Highest consecutive 5 year average salary over all years of service.

Early Retirement

Eligibility:

Minimum age of 55 with a minimum of 10 years participation.

Vested Termination

Eligibility:

20% per year after 2 years of service (100% after 6 years.)

Death Benefit:

Lump sum payable on death of participant.
100% present value of accrued benefit.

Normal Form of Payment

Any benefit payable under the Plan will be paid with a Joint and Survivor Annuity Option or an optional sum.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

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

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

A Name of plan
UMPCO, INC

B Three-digit plan number (PN) ► **001**

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

D Employer Identification Number (EIN)
95-2431216

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

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

Part I Basic Information

1 Enter the valuation date: Month **01** Day **01** Year **2010**

2	Assets:			
a	Market value		**2a**	**3,229,986**
b	Actuarial value		**2b**	**3,229,986**
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	**0**	**0**
b	For terminated vested participants	**3b**	**40**	**274,609**
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		
	(2) Vested benefits	**3c(2)**		**2,502,775**
	(3) Total active	**3c(3)**	**84**	**2,502,775**
d	Total	**3d**	**124**	**2,777,384**
4	If the plan is at-risk, check the box and complete lines a and b		[ ]	
a	Funding target disregarding prescribed at-risk assumptions		**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	**6.62**
6	Target normal cost		**6**	**116,831**

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 presribed assumption was applied in accordance with applicable law and regulations. In my opion, 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

09/30/2010
Date

Traci M Christian
Type or print name of actuary

11-06694
Most recent enrollment number

McCloud and Nichols, Inc.
Firm name

(816) 792-3838
Telephone number (including area code)

205 West Kansas St

US Liberty MO 64068
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	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)		
10 Interest on item 9 using prior year's actual return of _____%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		16
b Interest on (a) using prior year's effective rate of _____%		0
c Total available at beginning of current plan year to add to prefunding balance		16
d Portion of item (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	**14**	**116.30** %
15 Adjusted funding target attainment percentage	**15**	**116.30** %
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**	**96.35** %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	**17**	%

Part IV Contributions and liquidity shortfalls

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

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

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years	**19a**	
b Contributions made to avoid restrictions adjusted to valuation date	**19b**	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	**19c**	0

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:	1st segment	2nd segment	3rd segment	☐ N/A, full yield curve used
	4.71 %	6.67 %	6.77 %	

b Applicable month (enter code)	**21b**	1
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

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

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	0

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

36 Additional cash requirement (item 34 minus item 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	**37**	0
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	
40 Unpaid minimum required contribution for all years	**40**	

Actuarial Assumptions

Economic Assumptions

(i)	Interest Rates	
	• Funding Rates	
	- First Segment Rate	4.71%
	- Second Segment Rate	6.67%
	- Third Segment Rate	6.77%
	• Effective Interest Rate	6.62%
	• FAS #35 Rate	Same as funding
	• FAS #132 Rates	
	- Discount Rate	6.00% for 2009 Expense and 6.00% for 2009 Disclosures and 2010 Expense
	- Long-term Rate of Return	6.0%
(ii)	Salary Increases	4.0% per year
(iv)	Indexed Limits on Compensation and Benefits	4.0% for financial accounting purposes only.
(v)	Expenses	Administrative Expenses are assumed to be paid by the Plan sponsor.
(vi)	Maximum Benefit	$195,000 for current and future years.
(vii)	Maximum Earnings	$245,000 for current and future years.

Demographic Assumptions

(i)	Mortality	For Minimum Funding and FAS #35 calculations, IRS 2010 Optional Combined Tables for Males and Females. For FAS#132 calculations, 1983 IAM mortality tables.
(ii)	Termination of Employment	Table T-4 of the Actuary's Pension Handbook.
(iii)	Disability	None assumed.

(iv) Retirement — Age 65

(v) Marital Status — For valuing death benefits, 80% of participants are assumed to be married with males 3 years older than their female spouses.

(vi) Sample Rates

Age	Withdrawal
25	17.2%
30	15.8%
40	11.3%
50	5.1%
55	1.7%
60	0.2%
70	0.0%
80	

c. Change in Assumptions

The valuation has been completed in accordance with the assumption and method changes mandated by the Pension Protection Act of 2006.

Actuarial Methods

Funding Method – Unit Credit

Accrued benefits are determined for each individual included in the actuarial valuation.

The actuarial present values of all benefits expected to accrue during the upcoming year for all individuals plus expected plan expenses is the normal cost for the valuation year.

The actuarial present values of all benefits allocated to all valuation years preceding the actuarial valuation date is the actuarial accrued liability. The excess of the actuarial accrued liability over the actuarial value of plan assets is the unfunded actuarial accrued liability.

The actuarial gain (loss) is a measure of the difference between actual experience and that expected based upon the actuarial assumptions between two actuarial valuation dates. Under this actuarial cost method, the actuarial gains (losses) are directly calculated and reduce (increase) the unfunded actuarial accrued liability. Such gains (losses) are amortized over future years.

Adjustments to the unfunded actuarial accrued liability can result from changes in actuarial assumptions, plan provisions, etc. Such adjustments are determined by calculating, as of the actuarial valuation date, the increase or decrease in the unfunded actuarial accrued liability resulting from the change. Such changes are amortized over future years.

Pension Expense Method – Projected Unit Credit Actuarial Cost Method

The actuarial method used in developing the Net Periodic Pension Cost, and the required disclosures, is also the Projected Unit Credit Actuarial Cost Method. This is the method prescribed in the Financial Accounting Standards Board Statement No. 87.

Cumulative net actuarial gains and losses in excess of the allowable 10% corridor are amortized over the average future service of active participants.

Increases in the benefit obligations due to Plan amendments are amortized on a straight-line basis over the average future service of active participants.

Asset Valuation Method

For funding purposes, the Actuarial Value of assets is the same as the Market Value

Valuation Procedures

No liability is held for non-vested, terminated employees, even if a break-in-service had not occurred as of the valuation date.

Participant Summary

Active Participants – Age and Service Distribution

	Service							
Age	**0 - 4**	**5 - 9**	**10 - 14**	**15 - 19**	**20 - 24**	**25 - 29**	**Over 30**	**Total**
20 – 24	1							1
25 - 29	7	1						8
30 - 34	4	3	1					8
35 - 39	2	4	6	1	1			14
40 - 44	6	5	8		3			22
45 - 49	1		3	1	2			7
50 - 54	2	3	3		1	1		10
55 - 59	1	1					1	3
60 - 64	1	1	2		3		3	10
65+						1		1
Total	25	18	23	2	10	2	4	84

	2010	2009
Active Participants	84	112
Total Payroll	2,750,629	3,146,832
Average Compensation	32,746	28,097
Average Age	44.0	43.0
Average Service	11.1	9.35

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010
EIN: 95-2431216
PLAN NO. 001

(c) Description of Investment	Shares	(d) Cost	Value
Registered Investment Companies			
Transamerica High Yield Bd Fd	11,660	$ 103,259	$ 105,873
Hartford Cap Appreciation Fd A	6,900	211,697	238,953
John Hancock Tech Opport Fd A	12,112	131,177	136,991
Amer Funds Growth Fd Amer R3	3,328	89,680	99,775
Amer Funds New World Fd R3	8,394	393,056	453,504
Amer Funds Small Cap World R3	3,442	106,648	130,995
Amer Fds Cap World G&I R3	7,768	263,188	276,086
Pioneer High Yield Fd A	167,082	1,581,932	1,697,556
		$ 2,880,637	$ 3,139,733

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR ENDED DECEMBER 31, 2010)
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Issuer and Description of Investment		(c) Costs of Acquisitions	(d) Proceeds of Dispositions
Pioneer Govt Income Fund A	Registered Investment Co.	$ 929,815	$ 927,010
John Hancock Stragetic Income	Registered Investment Co.	$ 1,256,611	$ 1,282,147
John Hancock Govt Income Fd A	Registered Investment Co.	$ 676,360	$ 673,488
John Hancock Money Mkt Fd A	Registered Investment Co.	$ 1,269,735	$ 1,269,717
Pioneer Cash Reserves Fd A	Registered Investment Co.	$ 904,004	$ 903,994

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Pioneer Govt Income Fund A (Registered Investment Company)					
Purchase on 2/9/10	$ 9.88005		$ 923,992		
Purchase on 2/10/10	$ 9.87997		$ 1,543		
Purchase on 3/2/10	$ 9.87001		$ 1,746		
Purchase on 4/5/10	$ 9.79998		$ 2,534		
Sale on 4/19/10		$ 9.85000	$ 929,815	$ 927,010	($ 2,805)
John Hancock Strategic Income (Registered Investment Company)					
Purchase on 7/14/10	$ 6.37005		$ 624,178		
Purchase on 7/21/10	$ 6.37149		$ 21,390		
Sale on 7/22/10		$ 6.37005	$ 624,182	$ 624,178	($ 4)
Purchase on 7/28/10	$ 6.43005		$ 600,006		
Purchase on 8/3/10	$ 6.44997		$ 481		
Purchase on 8/31/10	$ 6.43000		$ 3,497		
Purchase on 9/30/10	$ 6.57999		$ 3,515		
Purchase on 11/2/10	$ 6.66000		$ 3,545		
Sale on 11/11/10		$ 6.68976	$ 632,429	$ 657,969	$ 25,540
John Hancock Govt Income Fd A (Registered Investment Company)					
Purchase on 2/9/10	$ 9.41007		$ 671,838		
Purchase on 2/10/10	$ 9.41000		$ 1,256		
Purchase on 3/2/10	$ 9.40998		$ 1,289		
Purchase on 4/5/10	$ 9.36998		$ 1,978		
Sale on 4/16/10		$ 9.37000	$ 676,360	$ 673,488	($ 2,872)

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
John Hancock High Yield Fd A (Registered Investment Company)					
Purchase on 1/1/10	$ 3.43000		$ 5,571		
Purchase on 1/29/10	$ 3.52000		$ 4,839		
Sale on 2/9/10		$ 3.47000	$ 664,212	$ 671,833	$ 7,621
Purchase on 4/16/10	$ 3.82003		$ 673,493		
Purchase on 4/19/10	$ 3.82000		$ 889		
Purchase on 5/4/10	$ 3.78000		$ 1,854		
Sale on 5/10/10		$ 3.64000	$ 676,237	$ 644,386	($ 31,851)
John Hancock Money Mkt Fd A (Registered Investment Company)					
Purchase on 5/10/10	$ 1.00001		$ 644,391		
Purchase on 5/11/10	$ 1.00000		$ 1,171		
Sale on 7/14/10		$ 1.00000	$ 624,178	$ 624,173	($ 5)
Sale on 7/21/10		$ 1.00000	$ 21,385	$ 21,385	
Purchase on 7/22/10	$ 1.00000		$ 624,173		
Sale on 7/23/10		$ 0.99944	$ 24,172	$ 24,159	($ 13)
Sale on 7/28/10		$ 1.00000	$ 600,001	$ 600,001	
Bank Insured Deposit 500 Fd (Money Market)					
Sale on 1/1/10		$ 1.00000	$ 14	$ 14	
Purchase on 1116/10	$ 1.00000		$ 149,000		
Purchase on 1/16/10	$ 1.00000		$ 168,514		
Sale on 1/16/10		$ 1.00000	$ 168,514	$ 168,514	–
Purchase on 1/29/10	$ 1.00000		$ 23		
Sale on 1/30/10		$ 1.00000	$ 23	$ 23	
Purchase on 2/26/10	$ 1.00000		$ 32		
Sale on 2/27/10		$ 1.00000	$ 32	$ 32	
Purchase on 3/25/10	$ 1.00000		$ 172,903		
Sale on 3/25/10		$ 1.00000	$ 248,000	$ 248,000	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Bank Insured Deposit 500 Fd (Money Market) (Continued)					
Purchase on 3/31/10	$ 1.00000		$ 29		
Purchase on 4/1/10	$ 1.00000		$ 7		
Sale on 4/19/10		$ 1.00000	$ 5	$ 5	–
Sale on 4/20/10		$ 1.00000	$ 19,291	$ 19,291	–
Sale on 4/20/10		$ 1.00000	$ 5	$ 5	–
Purchase on 4/27/10	$ 1.00000		$ 112		
Sale on 4/27/10		$ 1.00000	$ 11,054	$ 11,054	–
Purchase on 4/30/10	$ 1.00000		$ 20		
Sale on 5/3/10		$ 1.00000	$ 79	$ 79	–
Sale on 5/11/10		$ 1.00000	$ 10	$ 10	–
Sale on 5/12/10		$ 1.00000	$ 5	$ 5	–
Purchase on 5/28/10	$ 1.00000		$ 18		
Purchase on 6/30/10	$ 1.00000		$ 18		
Purchase on 7/6/10	$ 1.00000		$ 219		
Sale on 7/15/10		$ 1.00000	$ 10	$ 10	–
Purchase on 7/22/10	$ 1.00000		$ 5		
Sale on 7/22/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/26/10	$ 1.00000		$ 24,159		
Sale on 7/29/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/30/10	$ 1.00000		$ 18		
Sale on 7/30/10		$ 1.00000	$ 100,024	$ 100,024	–
Purchase on 8/7/10	$ 1.00000		$ 475		
Purchase on 8/9/10	$ 1.00000		$ 32,295		
Sale on 8/25/10		$ 1.00000	$ 44,309	$ 44,309	–
Sale on 8/30/10		$ 1.00000	$ 19,846	$ 19,846	–
Purchase on 8/31/10	$ 1.00000		$ 7		
Sale on 9/1/10		$ 1.00000	$ 231	$ 231	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Bank Insured Deposit 500 Fd (Money Market) (Continued)					
Purchase on 9/30/10	$ 1.00000		$ 3		
Purchase on 10/2/10	$ 1.00000		$ 5,238		
Sale on 10/6/10		$ 1.00000	$ 209	$ 209	–
Purchase on 10/8/10	$ 1.00000		$ 2		
Purchase on 10/8/10	$ 1.00000		$ 899		
Sale on 11/16/10		$ 1.00000	$ 1,012	$ 1,012	–
Purchase on 11/17/10	$ 1.00000		$ 1,802		
Purchase on 11/30/10	$ 1.00000		$ 2		
Purchase on 12/3/10	$ 1.00000				
Purchase on 12/31/10	$ 1.00000		$ 2		
Dreyfus 696 General Mmkt Fd B (Money Market)					
Purchase on 1/1/10	$ 1.00000		$ 14		
Purchase on 1/16/10	$ 1.00000		$ 168,514		
Sale on 1/16/10		$ 1.00000	$ 168,514	$ 168,514	–
Sale on 1/16/10		$ 1.00000	$ 149,000	$ 149,000	–
Purchase on 1/29/10	$ 1.00000		$ 5		
Purchase on 1/30/10	$ 1.00000		$ 23		
Purchase on 2/3/10	$ 1.00000		$ 197,650		
Sale on 2/10/10		$ 1.00000	$ 10	$ 10	–
Sale on 2/24/10		$ 1.00000	$ 169	$ 169	–
Purchase on 2/26/10	$ 1.00000		$ 8		
Purchase on 2/27/10	$ 1.00000		$ 32		
Sale on 3/18/10		$ 1.00000	$ 21,593	$ 21,593	–
Purchase on 3/24/10	$ 1.00000		$ 7		
Sale on 3/25/10		$ 1.00000	$ 172,903	$ 172,903	–
Sale on 3/25/10		$ 1.00000	$ 22,557	$ 22,557	–

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Dreyfus 696 General Mmkt Fd B (Money Market) (Continued)					
Sale on 4/1/10		$ 1.00000	$ 7	$ 7	–
Purchase on 4/26/10	$ 1.00000		$ 112		
Sale on 4/27/10		$ 1.00000	$ 112	$ 112	–
Purchase on 7/22/10	$ 1.00000		$ 5		
Sale on 7/22/10		$ 1.00000	$ 5	$ 5	–
Purchase on 7/26/10	$ 1.00000		$ 24,159		
Sale on 7/26/10		$ 1.00000	$ 24,159	$ 24,159	–
Pioneer Cash Reserves Fd A (Registered Investment Company)					
Purchase on 5/10/10	$ 1.00001		$ 454,898		
Purchase on 5/11/10	$ 1.00001		$ 448,012		
Purchase on 5/12/10	$ 1.00000		$ 1,082		
Purchase on 5/28/10	$ 1.00000		$ 5		
Purchase on 7/2/10	$ 1.00000		$ 7		
Sale on 7/14/10		$ 1.00000	$ 904,004	$ 903,994	($ 10)
Pioneer High Yield Fd A (Registered Investment Company)					
Purchase on 1/1/10	$ 9.12000		$ 4,486		
Purchase on 1/29/10	$ 9.08001		$ 3,996		
Sale on 2/9/10		$ 8.98000	$ 938,374	$ 923,987	($ 14,387)
Purchase on 4/19/10	$ 9.63005		$ 927,015		
Purchase on 4/20/10	$ 9.63000		$ 1,355		
Purchase on 4/30/10	$ 9.67000		$ 1,710		
Sale on 5/10/10		$ 9.27000	$ 472,565	$ 454,893	($ 17,672)
Sale on 5/10/10		$ 9.43000	$ 457,515	$ 448,007	($ 9,508)
Purchase on 7/14/10	$ 9.10005		$ 903,999		
Purchase on 7115/10	$ 9.09859		$ 3		

UMPCO, INC.
EMPLOYEES' PENSION PLAN

SCHEDULE H, PART IV, ITEM 4j –
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010
EMPLOYER I.D. 95-2431216
PLAN NO. 001
(Continued)

(a) & (b) Identity of Party Involved and Description of Investment	(c) Purchase Price	(d) Selling Price	(g) Cost of an Asset	(h) Current Value of an Asset on Transaction Date	(i) Net Gain or (Loss)
Pioneer High Yield Fd A (Registered Investment Company) (Continued)					
Purchase on 8/3/10	$ 9.27001		$ 2,139		
Purchase on 8/31/10	$ 9.09999		$ 3,485		
Purchase on 9/30/10	$ 9.55001		$ 3,998		
Purchase on 11/2/10	$ 9.87999		$ 4,015		
Purchase on 11/11/10	$ 10.02008		$ 658,981		