

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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2010</div> 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>PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY</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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1987</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>DRESSER-RAND COMPANY</u> <u>EMPLOYEE BENEFITS COMMITTEE</u> <u>C/O BENEFITS MANAGER</u> <u>500 PAUL CLARK DRIVE</u> <u>OLEAN, NY 14760</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-1897619</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>716-375-4307</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333610</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-1897619</u>	2c Sponsor's telephone number <u>716-375-4307</u>	2d Business code (see instructions) <u>333610</u>	
2b Employer Identification Number (EIN) <u>20-1897619</u>					
2c Sponsor's telephone number <u>716-375-4307</u>					
2d Business code (see instructions) <u>333610</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.	10/20/2011	GUSTAVO NECHAR
	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") DRESSER-RAND COMPANY C/O BENEFITS MANAGER 500 PAUL CLARK DRIVE OLEAN, NY 14760	3b Administrator's EIN 20-1897619 <hr/> 3c Administrator's telephone number 716-375-4307
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN <hr/> 4c PN
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5 Total number of participants at the beginning of the plan year	5	7458
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	1890
b Retired or separated participants receiving benefits.....	6b	3019
c Other retired or separated participants entitled to future benefits.....	6c	1680
d Subtotal. Add lines 6a , 6b , and 6c	6d	6589
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	687
f Total. Add lines 6d and 6e	6f	7276
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	36

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A 1B 1G 3F 3H 1F

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

A Name of plan <u>PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DRESSER-RAND COMPANY</u>	D Employer Identification Number (EIN) <u>20-1897619</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>176654209</u>
b Actuarial value	2b <u>182689333</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>3522</u> <u>120553354</u>
b For terminated vested participants	3b <u>1872</u> <u>28013464</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>7854343</u>
(2) Vested benefits	3c(2) <u>60402516</u>
(3) Total active	3c(3) <u>2064</u> <u>68256859</u>
d Total	3d <u>7458</u> <u>216823677</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>6.65</u> %
6 Target normal cost	6 <u>2999698</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>10/07/2011</u>
Signature of actuary	Date
<u>JEANNIE A. MANDELL</u>	<u>11-06089</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>617-638-3700</u>
Firm name	Telephone number (including area code)
<u>800 BOYLSTON STREET</u> <u>THE PRUDENTIAL TOWER SUITE 600</u> <u>BOSTON, MA 02199</u>	
Address of the firm	

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	5186751	3509000
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	1348578	1000
9	Amount remaining (Item 7 minus item 8).....	3838173	3508000
10	Interest on item 9 using prior year's actual return of <u>20.52</u> %	787593	719842
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>8.24</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.....	2839698	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	1786068	4227842

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	81.48 %
15	Adjusted funding target attainment percentage.....	15	81.48 %
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	93.89 %
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)
03/31/2011	17000000		
		Totals ▶	18(b)
		17000000	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.....	15688287
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
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	
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	2999698
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	31475307	5873526
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	8873224
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	1786068	4227842
36 Additional cash requirement (item 34 minus item 35).....	36	2859314
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	15688287
38 Interest-adjusted excess contributions for current year (see instructions).....	38	12828973
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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

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

A Name of plan PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 DRESSER-RAND COMPANY	D Employer Identification Number (EIN) 20-1897619

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

NEW ENGLAND PENSION CONSULTANTS

26-1429809

(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	INVESTMENT ADVISOR	137948	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

THOMPSON, SIEGEL AND WALMSLY

54-0854396

(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	INVESTMENT ADVISOR	75607	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

TOWERS WATSON

53-0181291

(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	CONSULTANT	292814	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

JP MORGAN

13-4994650

(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 28	PARTY-IN-INTEREST	161697	Yes ☐ No ☒	Yes ☒ No ☐	3322	Yes ☐ No ☒

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

T. ROWE PRICE

52-0556948

(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	INVESTMENT MANAGEMENT	207070	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

WELLINGTON MANAGMENT COMPANY

04-2755549

(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	INVESTMENT MANAGEMENT	150725	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

ARTIO GLOBAL INVESTORS

26-1421409

(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	INVESTMENT MANAGEMENT	198776	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

CADENCE CAPITAL MANAGEMENT

04-3244012

(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	INVESTMENT MANAGEMENT	63501	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

CAPITAL INSTITUTIONAL SERVICES, INC

(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 ☐	817	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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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 PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY	B Three-digit plan number (PN) ▶	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DRESSER-RAND COMPANY	D Employer Identification Number (EIN) 20-1897619	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: ARTIO INTERNATIONAL EQUITY FUND II			
b Name of sponsor of entity listed in (a): ARTIO GLOBAL INVESTORS			
c EIN-PN 26-1421409-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27714884	
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLINGTON OPPORTUNISTIC TRUST CO			
b Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY			
c EIN-PN 04-2767481-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14463147	
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)**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) 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 PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 DRESSER-RAND COMPANY	D Employer Identification Number (EIN) 20-1897619

Part I	Asset and Liability Statement
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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	6	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	17000000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	574771	379481
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5788	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	198436	0
(B) Common	1c(4)(B)	71178320	75214489
(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)	42021585	42178031
(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)	63271891	66374396
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	

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	177250797	201146397

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	245600	387436
k Total liabilities (add all amounts in lines 1g through 1j)	1k	245600	387436

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	177005197	200758961
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	17000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	71398	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		17071398

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1236006	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	4037991	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5273997

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	38010123	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	36517932	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1492191

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	8026873	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		8026873
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4500785
(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)		2723628
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		39088872

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13468078	
(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)		13468078
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)	429363	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	858775	
(4) Other	2i(4)	578892	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1867030
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		15335108

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		23753764
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: DOPKINS & COMPANY LLP

(2) EIN: 16-0929175

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)

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 <u>PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DRESSER-RAND COMPANY</u>	D Employer Identification Number (EIN) <u>20-1897619</u>

Part I	Distributions
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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>13-4994650</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>123</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)
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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
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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
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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.
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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):

- 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: 55% Investment-Grade Debt: 30% High-Yield Debt: _____% Real Estate: _____% Other: 15%

- 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): _____

INDEPENDENT AUDITORS' REPORT

To the Employee Benefits Committee
Pension Plan for Employees of Dresser-Rand Company
Houston, Texas

We were engaged to audit the accompanying statements of net assets available for benefits of the Pension Plan for Employees of Dresser-Rand Company (the 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 following supplemental schedules: schedule H, line 4i - schedule of assets (held at end of year); and schedule H, line 4j - schedule of reportable transactions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 information summarized in Note 3, which was certified by JP Morgan Chase Bank, N.A., the trustee of the Plan, except for comparing the 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 years ended December 31, 2010 and 2009, 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 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 information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

August 31, 2011

- 1 -

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2010This 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

Pension Plan for Employees of Dresser-Rand Company

B Three-digit
plan number (PN) ▶

002

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

Dresser-Rand Company

D Employer Identification Number (EIN)

20-1897619

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 1 Day 1 Year 2010**2** Assets:**a** Market value**2a**

176,654,209

b Actuarial value**2b**

182,689,333

3 Funding target/participant count breakdown**(1) Number of participants****(2) Funding Target****a** For retired participants and beneficiaries receiving payment**3a**

3,522

120,553,354

b For terminated vested participants**3b**

1,872

28,013,464

c For active participants:**(1)** Non-vested benefits**3c(1)**

7,854,343

(2) Vested benefits**3c(2)**

60,402,516

(3) Total active**3c(3)**

2,064

68,256,859

d Total**3d**

7,458

216,823,677

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**

6.65 %

6 Target normal cost**6**

2,999,698

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**

Jeannie A. Mandell

Signature of actuary

Date

11-06089

Jeannie A. Mandell

Type or print name of actuary

Most recent enrollment number

(617) 638-3700

Towers Watson Delaware Inc.

Firm name

Telephone number (including area code)

800 Boylston St.

The Prudential Tower, Suite 600

Boston

MA 02199

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

(a) Carryover balance

(b) Prefunding balance

Part III	Funding percentages
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Part IV	Contributions and liquidity shortfalls
----------------	---

(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
03/31/2011	17,000,000				
			Totals ►	18(b)	17,000,000
					18(c)
					0

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	15,688,287

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

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

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

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

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

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	
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	2,999,698
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	31,475,307	5,873,526
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	8,873,224
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	1,786,068	4,227,842
36 Additional cash requirement (item 34 minus item 35)	36	2,859,314
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	15,688,287
38 Interest-adjusted excess contributions for current year (see instructions)	38	12,828,973
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 ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Dresser-Rand
EIN/PN	20-1897619/002
Plan Name	Pension Plan for Employees of Dresser-Rand Company
Valuation Date	January 1, 2010
Enrolled Actuary	Jeannie A. Mandell
Enrollment Number	11-06089

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2010

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Active employees are assumed to retire in accordance with the following rates:

A1. Salaried employees with less than 30 years of service:

Age	Rate
55-56	2.0%
57-58	2.1%
59	2.2%
60-61	0.0%
62	44.4%
63	10.0%
64	11.1%
65	100.0%

A2. Salaried employees with more than 30 years of service:

Age	Rate
55	8.0%
56-57	4.0%
58-59	5.0%
60	12.0%
61	14.0%
62	34.0%
63	32.0%
64	24.0%
65	88.0%
66	20.0%
67	25.0%
68	33.0%
69	50.0%
70	100.0%

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS (cont.)

B1. Bargained employees with less than 30 years of service:

Age	Rate
55	3.0%
56	3.1%
57	3.2%
58	3.3%
59	3.4%
60	5.9%
61	6.3%
62	26.7%
63	9.1%
64	10.0%
65	100.0%

B2. Bargained employees with more than 30 years of service:

Age	Rate
55-56	1.0%
57	2.0%
58-60	2.5%
61	4.0%
62	12.5%
63-64	10.0%
65	100.0%

The average expected retirement age for active participants, to the nearest integer, is age 63. This average age was determined by summing the following product for assumed retirement ages 55 through 70: (i) the number of expected employees at the applicable age times (ii) the assumed rate of retirement at the applicable age times (iii) the applicable age, where one salaried employee and one bargaining employee are assumed to exist at age 55 and are then assumed to retire in accordance with the probabilities shown above. The result is then weighted by the relative number of employees in each group.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

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

Plan Sponsor

Dresser-Rand Company

EIN/PN

20-1897619/002

Discount Rates

Current plan year PPA effective interest rate: 6.65%

Prior plan year PPA effective interest rate: 8.24%

3-Segment Rates

Applicable month: September

Transition election: No

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Plan-related Expenses

The amount included this year for plan-related expenses is \$1,100,000. This amount is based on the noninvestment-related expenses and the expected change in PBGC variable rate premium from the prior year to the current year.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Mortality

For all participants: The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Active employees are assumed to retire in accordance with the following rates:

A1. Salaried employees with less than 30 years of service:

Age	Rate
55-56	2.0
57-59	2.1
59	2.2
60-61	0.0
62	44.4
63	10.0
64	11.1
65	100.0

A2. Salaried employees with more than 30 years of service:

Age	Rate
56	8.0
56-58	4.0
58-60	5.0
60	12.0
61	14.0
62	34.0
63	32.0
64	24.0
65	88.0
66	20.0
67	25.0

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

68	33.0
69	50.0
70	100.0

B1. Bargained employees with less than 30 years of service:

Age	Rate
55	3.0
56	3.1
57	3.2
58	3.3
59	3.4
60	5.9
61	6.3
62	26.7
63	9.1
64	10.0
65	100.0

B2. Bargained employees with more than 30 years of service:

Age	Rate
55-57	1.0
57	2.0
58-60	2.5
61	4.0
62	12.5
63-64	10.0
65	100.0

Terminated vested participants are assumed to retire at age 65.

Withdrawal

Active employees are assumed to withdraw in accordance with the following rates:

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
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Valuation	January 1, 2010
Date:	

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Age	Rate
20	14.9
25	9.9
30	6.9
35	4.9
40	2.8
45	1.7
50	0.4

Disability

Employees are assumed to become disabled in accordance with the following probabilities:

Salaried Employees	The 1985 Wyatt Pension Disability Study Unisex Class Three rates of disablement are used.
Bargained Employees	The 1985 Wyatt Pension Disability Study Unisex Class One rates of Disablement are used.

Compensation Increases

Not applicable.

Future Increases in Social Security

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Form of Payment

Actual data is used for retired participants. For all other participants, it is assumed that the participant elects the single life annuity.

Marriage

Actual data is used for retired participants. For all other participants, 85% of males and 55% of females are assumed to be married at retirement and male spouses are assumed to be 3 years older than female spouses.

Employees

It was assumed there will be no new or rehired employees.

Plan Compensation

Not applicable.

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.69%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.50%, and the applicable limitation for the plan year, equal to 6.69%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.50%, and the applicable limitation for the plan year, equal to 6.43%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Participant Data

Employee data was supplied by the Dresser-Rand as of the census date. We have not independently verified the accuracy or completeness of the data or information provided, but we have performed limited checks for reasonability.

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2010 is used to determine the maximum deductible contribution for the tax year ending December 31, 2010.

Benefits not Included in Valuation

We believe all significant Plan provisions are reflected in this valuation. The valuation was based on the benefit improvements adopted on or before January 1, 2010. Benefit increases adopted after January 1, 2010 were not considered in this valuation.

PBGC Premium Funding Target

The Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are truncated to be consistent with the instructions for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
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due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Schedule SB Attachments – Part V Summary of Plan Provisions

Dresser-Rand Company Olean, New York Pension Plan for Patternmakers (SubPlan 201)

Effective Date of Plan:

Prior Dresser December 1, 1956. Amended effective October 1, 1986. Terminated July 14, 1987.

Current Plan: October 1, 1992. The plan was most recently amended January 1, 2006

Employees Eligible
for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987: Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Benefit Accrual Service:

Prior to January 1, 1987:

All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
1/1/87 to 9/30/90	\$18.00
10/1/90 to 9/30/91	\$19.00
10/1/91 to 9/30/92	\$19.50
10/1/92 to 10/14/93	\$20.00
10/15/93 to 10/14/94	\$20.50
10/15/94 to 10/14/95	\$21.00
10/15/95 to 7/14/96	\$22.00

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
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Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

7/15/96 to 7/14/97	\$23.00
7/15/97 and thereafter	\$24.00

Normal Retirement Benefit:

Normal Retirement Date: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Pre-Retirement Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

Eligibility:

A participant who is eligible to receive a normal or early retirement benefit.

Benefit Amount:

An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Dresser-Rand Company
Olean, New York Pension Plan for Local No. 4601 United Steelworkers
(SubPlan 202)

Effective Date of Plan:

Prior Dresser January 1, 1952. Amended effective September 15, 1983.
Terminated July 14, 1987.

Current Plan: September 22, 1992. Most recently amended June 15, 2008.

Employees Eligible
for Participation:

An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987: Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

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On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

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Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
9/22/92 to 9/14/93	\$20.00
9/15/93 to 9/14/94	\$20.50
9/15/94 to 9/14/95	\$21.00
9/15/95 to 6/14/96	\$22.00
6/15/96 to 6/14/97	\$23.00
6/15/97 to 6/14/98	\$24.00
6/15/98 to 6/14/99	\$25.00
6/15/99 to 6/14/00	\$26.00
6/15/00 to 6/14/01	\$27.00
6/15/01 to 6/14/02	\$28.00
6/15/02 to 6/14/03	\$29.00
6/15/03 to 6/14/04	\$31.00
6/15/04 to 6/14/05	\$31.50
6/15/05 to 6/14/06	\$32.00
6/15/06 to 6/14/07	\$32.50
6/15/07 to 6/14/08	\$33.00
6/15/08 to 6/14/09	\$33.75
6/15/09 to 6/14/10	\$34.50
6/15/10 and thereafter	\$35.25

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

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Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

Pre-Retirement Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the

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participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

Eligibility:

A participant who is eligible to receive a normal or early retirement benefit.

Benefit Amount:

An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Painted Post Pension Plan
(SubPlan 203)

Effective Date of Plan: July 21, 1990. This is the date of the merger of the defined contribution (Plan 004) and defined benefit plan (Plan 002-3). Most recently amended November 9, 2009.

Employee: Any person employed by the Company and who is covered by the collective bargaining agreement between the Company and the Union.

Eligibility for Participation: Participants in the former defined contribution plan (Plan 004) or a participant in the defined benefit plan (Plan 002-3) shall participate as of the effective date.

All other employees shall become participants on the July 1 or January 1 coincident with or next following their completion of one year of service. Employees who have completed one year of service as of the effective date shall be participants as of the effective date.

Year of Vesting Service: The total period of time which elapses while an employment relationship exists between such person and Dresser-Rand or an affiliated company. For every twelve months during which the requisite employment relationship exists, whether or not consecutive, the person is credited with a year of vesting service. Partial years of vesting service are credited on the basis of 1/12th of a year for each month during the period. An employee's years of vesting service shall also include his years earned under the prior plan as of December 31, 1986.

Year of Credited Service: The total period of time which elapses while such person is an employee. For every twelve months as an employee, whether or not consecutive, the employee is credited with a year of credited service. Partial years of credited service are credited on the basis of 1/12th of a year for each month during the period.

Accrued Benefit: The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below whichever is applicable:

(a) An amount equal to the excess, if any, of (i) over (ii).

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- (i) Benefit Accrual Rate multiplied by his years of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
7/21/90 to 7/21/91	\$18.50
7/22/91 to 7/19/92	19.00
7/20/92 to 8/31/93	19.50
8/31/93 to 8/30/94	20.50
8/31/94 to 8/30/95	21.00
8/31/95 to 8/30/96	21.75
8/31/96 to 8/30/97	22.75
8/31/97 to 8/30/98	23.50
8/31/98 to 8/15/99	24.50
8/16/99 to 8/15/00	25.50
8/16/00 to 8/15/01	26.50
8/16/01 to 8/15/02	27.50
8/16/02 to 8/15/03	28.50
8/16/03 to 8/6/04	29.50
8/7/04 to 8/6/05	30.50
8/7/05 to 8/6/06	31.25
8/7/06 to 11/8/09	32.00
11/9/09 to 9/30/10	32.65
10/1/10 to 9/30/11	33.50
10/1/11 and thereafter	34.25

If an employee retires during the current contract period, their Benefit Accrual Rate increases each year until the ultimate rate is reached for that contract period.

Any employee who retires between August 3, 2007 and the contract ratification date will be eligible for benefit improvements.

- (ii) The single life annuity value of the participant's accrued benefit under the Ingersoll-Rand Hourly Pension Plan determined as of December 31, 1986.

In the event a participant's benefit commences prior to his normal retirement date, the single life

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annuity value determined under this paragraph (ii) shall be reduced by .694% per month for each month up to the first sixty months and .347% per month for each month in excess of sixty, that the commencement of payments precedes the participant's normal retirement date.

- (b) The single life annuity which is the actuarial equivalent of the greater of (i) or (ii):
- (i) Participant's actual defined contribution account balance as of the valuation date immediately preceding commencement of payment of benefits; or
 - (ii) Participant's theoretical defined contribution account balance as of the date in (i) above based on the assumption the account balance earned 120% of the federal mid-term rate in effect on the first day of each plan year beginning after December 31, 1990.

If benefits commence before normal retirement date, the equivalent single life annuity based on the account balance shall be equal to a deferred annuity to begin payment at normal retirement date, but reduced by .5% for each month the payment commencement date precedes the normal retirement date.

Normal Retirement Benefit:

Normal Retirement Date: A participant's sixty-fifth birthday.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Eligibility Date: The last day of the first calendar month in which a participant has both attained age fifty-five and completed fifteen years of vesting service.

Early Retirement Date: Last date of any month after the early retirement eligibility date, but before the normal retirement date in which a participant terminates employment.

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Early Retirement Benefit:

The accrued benefit determined as of the early retirement date and determined according to (a) and (b) below:

- (a) In full commencing on the last day of the month succeeding the month that includes his normal retirement date; or
- (b) Commencing on the last day of the month succeeding the month that includes the early retirement date, or on the last day of any calendar month thereafter, but not later than the commencement date specified in (a) above. If the participant elects to have the benefits commence earlier than the commencement date specified in (a) above, the early retirement benefit shall be equal to the accrued benefit calculated as follows:
 - (i) The amount of the participant's accrued benefit determined in accordance with the formula specified in Section (a)(i) of the accrued benefit definition above shall be reduced by .5% per month for each month that the participant's early retirement date precedes the normal retirement date.
 - (ii) The amount determined in (i) above shall then be reduced by the amount determined in accordance with Section (a)(ii) of the accrued benefit definition above.
 - (iii) The amount determined in (ii) above shall then be divided by a factor equal to one minus the product of (A) times (B), where (A) equals .5% and (B) equals the number of months that the participant's early retirement date precedes the normal retirement date.
 - (iv) The amount determined in (iii) above shall then be reduced by .5% per month for each month that the commencement of benefit payments precedes the normal retirement date.

An employee whose early retirement date occurs no earlier than the last day of the calendar month in which he attains age sixty-two and completes thirty years of credited service, shall be eligible to receive his early retirement benefits without reduction.

Late Retirement Benefit:

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Late Retirement Date: The last day of any calendar month following the participant's normal retirement date.

Late Retirement Benefit: The late retirement benefit of a participant shall be equal to his accrued benefit determined as of his normal retirement date and shall not be less than the participant's normal retirement benefit.

Termination Benefit:

Eligibility: 100% vesting after five years of vesting service.

Vested Benefit: The vested benefit shall be payable commencing on the last day of the month succeeding the month that includes the participant's normal retirement date. However, if the former participant has at least fifteen years of vesting service and has attained at least age fifty-five, his pension benefits may commence at the end of any month prior to his attaining age sixty-five in an amount reduced by .694% per month for each month up to the first sixty months, and .347% per month for each month in excess of sixty, that the commencement of payments precedes the commencement date specified immediately above.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of fifteen years of vesting service.

Disability Benefit: The accrued benefit determined as of the participant's date of permanent disability.

An amount paid to or on behalf of any participant or retired participant on account of injury or occupational disease causing disability in the nature of a permanent disability for which the Company is liable (but not including group insurance protection carried by the Company for him and on his behalf) whether pursuant to Workers' Compensation or occupational disease laws, or arising otherwise from the statutory or common law (except fixed statutory lump sum payments for loss of any bodily member) and any such payments arising out of employment by an employer other than the Company, and any disability payment in the nature of a pension under any federal or state law shall be deducted from or charged against the amount of any benefit payable monthly or periodically. No deduction shall be made with respect to any period after the termination of such monthly or periodic payments.

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The permanent disability benefit shall be payable to the participant commencing on the last day of the month succeeding the month during which the participant retires for permanent disability.

If the disability of a participant ceases and the participant returns to work with the Company or an affiliated company, the period between his disability retirement date and his subsequent re-employment date will not count as service in the calculation of his benefits upon his subsequent retirement. His benefits upon subsequent retirement will be based upon his years of credited service with the Company and the formula or minimum in effect at the time of his subsequent retirement.

If the disability of a participant ceases prior to age sixty-five and the participant does not return to work with the Company or an affiliated company:

- (i) If the participant's disability benefits began prior to age fifty-five, the participant shall be entitled to the benefits provided under the vested benefits section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.
- (ii) If the participant's disability benefits began subsequent to age fifty-five, the participant shall be entitled to the benefits provided in the early retirement section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.

In neither case will the participant receive service credit for the period during which he has received disability benefit payments.

Surviving Spouse Benefit:

- (a) The benefit payable to a surviving spouse of a participant who dies prior to retirement, but after having reached eligibility for early retirement shall be:
 - (i) In the event of a participant who dies prior to his normal retirement date, the greater of (A) forty percent of the participant's accrued benefit determined as of his date of death; or, (B) fifty percent of the participant's accrued benefit as of his

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date of death multiplied by the appropriate percentage calculated in accordance with Section 5.2(b) of the Plan to convert the benefit to a qualified joint and survivor annuity option. Such benefit shall be reduced by the .5% per month reduction specified under the terms of the early retirement benefits of the Plan.

- (ii) In the event of a participant who dies after his normal retirement date, his surviving spouse shall be entitled to receive the survivor benefit under the qualified joint and survivor annuity.

The surviving spouse benefit payable under this section shall be payable commencing on the last day of the month succeeding the month during which the participant dies unless his spouse elects a later date on which benefits will commence, and will terminate on the last day of the month during which the spouse dies.

(b) The benefit payable to the surviving spouse of a participant who becomes eligible to receive benefits after having achieved a non-forfeitable right to his accrued benefit, but is not eligible under (a) above shall be:

- (i) In the case of the death of a participant prior to his termination of employment, the benefit that would have been payable to the surviving spouse if the participant had terminated from service on the date of his death, had survived to his early retirement eligibility date and had elected the qualified joint and survivor annuity form of payment.
- (ii) In the case of the death of a participant after termination of employment, the benefit that would have been payable to the surviving spouse if the participant had elected to receive benefits commencing at the earliest possible date under the provisions of vested benefit section of the Plan, or on the date of his death, if later, and he had elected the qualified joint and survivor annuity form of payment.

The surviving spouse benefit payable under this section (b) shall commence on the last day of the month succeeding the month in which the participant would first have been eligible to commence benefits in accordance with the vested benefit section, unless his spouse elects a later date on which benefits will commence, and

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shall be reduced in accordance with the vested benefit section for commencement prior to what would have been the participant's normal retirement date. The benefit will terminate on the last day of the month during which the spouse dies.

A participant who is eligible for surviving spouse benefit coverage under section (b), may make a qualified election to waive the surviving spouse benefit coverage, provided such election is made within the qualified election period. His election not to take such a benefit may be revoked at any time prior to the date of his death. All such elections shall become effective upon receipt by the Benefits Committee.

Changes in Plan Provisions:

Effective November 9, 2009, the Painted Post Benefit Multiplier was increased over three years with an ultimate rate of \$34.25 reached on October 1, 2011. In addition, any employee who retired between August 3, 2007 and the Contract Ratification Date will be eligible for benefit improvements.

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**Dresser-Rand Company Pension Plan for I.A.M., Moore
Lodge No. 1580, Turbodyne Operations, Wellsville, New York
(SubPlan 204)**

Effective Date of Plan: August 16, 1992. Frozen as of May 31, 1995. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union for becomes a participant immediately upon date of hire.

Participation Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: Participation service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of participation service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of participation service before incurring severance from service.

Benefit Accrual Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: Benefit accrual service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the

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first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to lay-off will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of benefit accrual service before incurring severance from service.

Benefit accrual service was frozen as of May 31, 1995.

Accrued Benefit:

A monthly benefit for participants terminating on or after August 16, 1989, equal to years of benefit accrual service, not in excess of forty years, times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
8/16/89 to 8/15/90	\$18.50
8/16/90 to 8/15/91	\$19.00
8/16/91 to 8/15/92	\$19.50
8/16/92 to 8/15/93	\$20.00
8/16/93 to 8/15/94	\$20.50
8/16/94 and thereafter	\$21.00

This benefit is reduced by any monthly Workers' Compensation benefit payable to a participant.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

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On or After
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefit:

The accrued benefit actuarially reduced for each month the commencement of payments precedes the participant's normal retirement date.

Special Early Retirement Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Benefit Amount:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit, excluding increases in benefit levels which become effective after the termination date, multiplied by the vesting percent. At the participant's request, a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$150.00 plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150.00 minimum no longer applies.

Special Retirement Benefit:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

A lump sum payment of \$2,200.00 for retirement on or after August 16, 1989, \$2,100.00 for retirement prior to August 16, 1989, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit /*-payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of fifteen years of service or terminate due to retirement but defer commencement of benefits and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

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Spouses Eligible:

Spouses of participants who die with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies after normal retirement age, or after age sixty and completion of ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Electric Machinery Hourly Employees' Pension Plan
(SubPlan 205)

<u>Effective Date of Plan:</u>	August 5, 1991. Most recently amended January 1, 2006.
<u>Employees Eligible for Participation:</u>	An hourly employee who is represented by the union becomes a participant immediately upon date of hire. There will be no new entrants into the plan after February 28, 1999.
<u>Participation Service:</u>	
Prior to November 1, 1984:	All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.
On or After November 1, 1984:	A year of participation service is credited for each plan year in which the participant has 1,000 or more hours of service and one-tenth year for each 100 hours of service in each year in which the participant has less than 1,000 hours of service. All benefits are frozen as of February 28, 1999.
<u>Benefit Accrual Service:</u>	
Prior to November 1, 1984:	All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.
On or After November 1, 1984:	One-tenth year is credited for each 180 hours of service completed in the plan year plus one-tenth year if participant has at least 105, but fewer than 180 additional hours of service in the plan year. The maximum benefit accrual service for any plan year is one. Benefit accrual service will be credited for service after a participant reaches his normal retirement date. All benefits are frozen as of February 28, 1999.

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Accrued Benefit:

A monthly benefit for participants terminating on or after February 21, 1988, equal to years of benefit accrual service not in excess of thirty-five years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
2/21/88 to 12/31/88	\$16.50
1/1/89 to 12/31/90	\$17.50
1/1/91 to 12/31/91	\$18.00
1/1/92 to 12/31/92	\$19.00
1/1/93 to 12/31/93	\$19.50
1/1/94 to 12/31/94	\$19.75
1/1/95 to 12/31/95	\$20.75
1/1/96 to 12/31/96	\$21.25
1/1/97 to 12/31/97	\$21.75
1/1/98 to 12/31/98	\$22.75
1/1/99 to 12/31/99	\$23.75
1/1/00 and thereafter	\$24.75

A participant's accrued benefit in this plan is offset by his October 31, 1984, accrued benefit in the Electric Machinery Hourly Employees Pension Plan.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

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Early

Retirement Benefit:

Early
Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early
Retirement Benefit:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the Participant's normal retirement date.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five if the participant had ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

The accrued benefit determined as of the participant's date of permanent disability for the purpose of determining the benefit rate, except that the payment made as of the participant's NRD shall be reduced by one dollar (\$1.00).

Special

Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special
Retirement Benefit:

A lump sum payment equal to the first three months of benefit payments paid within the first full calendar month following the month in which retirement occurs.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies after age sixty-five or after age fifty-five and completion of ten years of participation service, an amount which would have been payable to the participant's spouse

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had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form
of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
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**Dresser-Rand Company Pension Plan for
Hourly Employees Local 270, Teamsters of
Machinery Repair Division, New Orleans, Louisiana
(SubPlan 206)**

Effective Date of Plan: November 1, 1993. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to May 1, 1976: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After May 1, 1976: Participation service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with more than sixty days of participation service, but less than twelve months, will accrue up to one more year of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to May 1, 1976: All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1976, as calculated under the prior plan or any predecessor plan.

On or After May 1, 1976: Benefit accrual service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence with more than sixty days of participation service, but less than twelve months, will accrue one more year of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after November 1, 1987, equal to years of benefit accrual service not in excess of thirty years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
11/1/87 to 10/31/88	12.75
11/1/88 to 10/31/89	13.50
11/1/89 to 10/31/90	14.00
11/1/90 to 10/31/91	14.50
11/1/91 to 10/31/92	15.25
11/1/92 to 10/31/93	16.00
11/1/93 to 10/31/94	17.00
11/1/94 to 10/31/95	17.50
11/1/95 and thereafter	18.00

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

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Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precede the participant's normal retirement date.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit payable temporarily to age sixty-five equal to the accrued benefit. At age sixty-five, the benefit is recalculated using the benefit accrual rate in effect at age sixty-five and service to date of disability.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies after age sixty-five or after age fifty-five with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

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Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Pension Plan for I.A.M., District Lodge #76
Dresser Machinery Repair Division, Buffalo, New York
(SubPlan 207)

Effective Date of Plan: March 1, 1990. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately at April 8, 1985, or if later, upon date of hire.

Participation Service:

Prior to April 8, 1985: All accrued years of service and fractions thereof credited as of April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Participation service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue one more year of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of participation service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to April 8, 1985: All accrued years of service (including fractional portions) with the company from date of hire up to April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Benefit accrual service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service shall be granted for service past the participant's normal retirement date.

Participants on a leave of absence due to layoff will accrue one or more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating after March 1, 1990, equal to \$13.00 (increasing to \$13.50 on or after March 1, 1991, and further increasing to \$14.00 on or after March 1, 1992, and further increasing to \$14.50 on or after March 1, 1993) times years of benefit accrual service not in excess of thirty years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal

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to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$100.00, plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$100.00 minimum no longer applies.

Special Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit:

A lump sum payment of \$1,000.00 paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of ten years of service and after the attainment of age fifty-five, but before age sixty-five and spouses of retired participants who retired after age fifty and die after age fifty-five, but prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$75.00. If the spouse is below

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age fifty, the benefit is reduced by 1/2% for each year below age fifty.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation.

Spouse's Benefit:

In the case of the participant who dies after normal retirement age, or after age sixty with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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**Dresser-Rand Company
Machinery Repair Division Pension Plan for
I.A.M., Local Lodge #284, San Leandro, California
(SubPlan 208)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to May 1, 1986: All accrued years of service and fractions thereof credited as of May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Participation service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to May 1, 1986: All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Benefit accrual service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to layoff will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after April 1, 1986, equal to \$12.00, which increased to \$12.50 on or after April 1, 1987, and further increased to \$13.00 on or after April 1, 1988, times years of benefit accrual service not in excess of thirty-five years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the accrued benefit payable for life.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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**Dresser-Rand Company Pension Plan for the
Association of Professional Technical Personnel,
Worthington Compressor Division, Buffalo, New York
(SubPlan 209-5)**

Effective Date of Plan:

Prior Dresser Industries Plan: February 16, 1985.

Current Plan: January 1, 1988. Most recently amended January 1, 2006.

Employees Eligible for Participation:

An hourly employee who is represented by the union becomes a participant immediately on February 16, 1985, or, if later, the first of the month following the completion of one year of service.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After February 16, 1985: Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Final Average Earnings:

Average of highest five consecutive years out of the last ten years preceding the earlier of date of termination or normal retirement date.

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Primary Social Security:

Benefit payable at age sixty-five under the Social Security law in effect at date of termination assuming earnings continue level to age sixty-five.

Accrued Benefit:

A monthly benefit equal to 40% of the participant's final average earnings, provided that if such participant's benefit accrual service does not equal thirty (30) years exactly, such percentage is to be: (i) increased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service exceeds thirty (30) years, or (ii) decreased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service is less than thirty (30) years. This benefit is then reduced by fifty percent of the monthly age sixty-five primary Social Security benefit. The Social Security offset is reduced for less than thirty years of service by the ratio of benefit accrual service over thirty.

If greater, the accrued benefit is calculated assuming the participant worked to age sixty-five with the same final average earnings multiplied by the ratio of actual years of benefit accrual service at age sixty-five.

The accrued benefit is reduced by forty percent of the excess, if any, of the contributions which the participant was entitled to make had he joined the Plan at his first opportunity over the actual amount of contributions made by the participant.

However, in the case of a participant in the Worthington Corporation Contributory Retirement Plan on December 31, 1969, the monthly retirement pension is not less than 110% of the monthly retirement pension to which the participant would have been entitled under the Worthington Corporation Contributory Retirement Plan and the Worthington Corporation Non-Contributory Pension Plan combined, assuming such Plans, as in effect on December 31, 1969, and the participant's monthly salary on May 1, 1969, had both continued unchanged. If the participant has not made all of the contributions permitted on and after January 1, 1970, such retirement pension is reduced according to the preceding paragraph.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989:

The last day of the month during which a participant reaches age sixty-five.

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On or After January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced by one-half percent for each month that commencement of payments precedes the participant's normal retirement date.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable at age sixty-five based on benefit accrual service continuing to age sixty-five and rate of pay continuing level to sixty-five.

Pre-Retirement Death Benefits:

Upon death or termination prior to the completion of five years of service, accumulated employee contributions are refunded to the employee or beneficiary.

REA Death Benefits:

Spouses Eligible:

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Prior to January 1, 1989:

Spouses of participants who die on or after August 23, 1984, with completion of ten years of participation service and who have been married to the participant for at least one year prior to death.

On or After January 1, 1989:

Spouses of participants who die on or after January 1, 1989, with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Return of Contributions:

Upon death or termination prior to the completion of 10 years of service, accumulated employee contributions are refunded to the employee or beneficiary.

Participant Contributions:

Three percent of the excess of salary over the maximum wages covered under Social Security.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan
for USWA Local #2017, Worthington
Compressor Division, Buffalo, New York
(SubPlan 209-6)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately on February 16, 1985 or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit: A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

On or After January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early Retirement Date: Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Disability Benefit:

- Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.
- Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150 minimum no longer applies.

Special Retirement Benefit:

- Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.
- Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985 (increasing to \$2,100 for retirement on or after August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

- Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.
- Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

- Spouses Eligible: Spouses of participants who die with completion of five years of participation service.
- Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for Office
and Professional Employees International Union on Behalf
of Local #212, Worthington Compressor Division, Buffalo, New York
(SubPlan 209-7)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible For Participation An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Participation service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit: A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Surviving Retirement Benefit:

Surviving Retirement Date:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Prior to January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Surviving Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date: Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefits: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate
Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Disability Benefit:

Eligibility:	Participants who become totally and permanently disabled after the completion of ten years of participation service.
Disability Benefit:	A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Special Retirement Benefit:

Eligibility:	In all cases of retirement, except disability retirement and retirement on a deferred vested pension.
Special Retirement Benefit:	A lump sum payment of \$2,050 for retirement prior to August 16, 1985, (increasing to \$2,100 for retirement effective August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible:	Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.
Spouse's Benefit:	The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible:	Spouses of participants who die with completion of five years of participation service.
Spouse's Benefit:	In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty <u>and</u> completing ten years of participation service, an amount which would have been payable to the

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last valuation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for
Patternmakers Association, Worthington
Compressor Division, Buffalo, New York
(SubPlan 209-8)**

<u>Effective Date of Plan:</u>	January 1, 1989. Most recently amended January 1, 2006.
<u>Employees Eligible for Participation:</u>	An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.
<u>Participation Service:</u>	
Prior to February 16, 1985	All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.
On or After February 16, 1985:	Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).
<u>Benefit Accrual Service:</u>	
Prior to February 16, 1985:	All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.
On or After February 16, 1985:	Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).
<u>Accrued Benefit:</u>	A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.
<u>Normal Retirement Benefit:</u>	
Normal Retirement Date:	The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.
Normal Retirement Benefit:	A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Full Early Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early Retirement Benefit: A monthly benefit payable for life equal to the Retirement Benefit accrued benefit.

Regular Early Retirement Benefit:

Regular Early Retirement Date: Any date after the participant reaches age sixty and Retirement Date completes at least ten years of participation service.

Regular Early Retirement Benefit: The accrued benefit reduced actuarially for each month commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$150 minimum no longer applies.

Special Retirement Benefit:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985, which increased to \$2,100 for retirement on or after August 16, 1985, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan
for Salaried and Union-Free Hourly Employees
(SubPlan 210)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Covered: Any Employee with the following exceptions:

- A. Non-resident aliens
- B. Collective bargaining unit employees who have not negotiated for the plan

Eligibility: Employees are included in the plan on the first of the month coincident with or next following completion of one year of service. There will be no new entrants into the plan after March 31, 1998.

Final Average Compensation (FAC): The average of pensionable earnings for the highest paid seventy-two consecutive months out of the last 120 months worked.

Years of Credited Service: Years of credited service include all years of employment in a position covered by this plan, up to thirty-five years, including recognized past service with a partner company. For participation before January 1, 1987, in certain Dresser Industries plans for union-free hourly employees, the salary benefit formula includes only service after December 31, 1986. The \$19.00 monthly benefit multiplier applies for service before January 1, 1987. All benefits were frozen as of March 31, 1998.

Social Security Retirement Age: The government specifies Social Security retirement age which depends on year of birth shown in the following table:

	Born Before 1938	Born 1938-1954	Born After 1954
Social Security Retirement Age	65	66	67

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Covered Compensation (CC):

This is the thirty-five-year average of Social Security taxable wage bases ending with the year the participant reaches eligibility for full Social Security retirement benefits (i.e., Social Security retirement age).

Normal Retirement Date:

The first day of the month coincident with or next following the participant's sixty-fifth birthday.

Normal Retirement Pension:

Benefit Formula:

$.0075 \times \text{FAC up to CC} \times \text{Credited Service}$
plus
 $.015 \times \text{FAC over CC} \times \text{Credited Service}$

No more than 35 years of Credited Service is taken into account under this formula.

If the participant's Social Security retirement age is sixty-six and he retires at age sixty-five, the .015 in the formula changes to .0145. If the participant's Social Security Retirement Age is sixty-seven and he retires at age sixty-five, the .015 changes to .014.

If greater, the benefit accrued as of December 31, 1989, under the formulas in effect before January 1, 1990, is payable. For certain highly compensated employees, the accrued benefit as of December 31, 1988, is used rather than the accrued benefit as of December 31, 1989.

If the participant was covered under certain Dresser Industries plans for union-free hourly employees and participated on January 1, 1987, the \$19.00 monthly benefit multiplier applies for service before January 1, 1987, subject to the maximum thirty years of credited service.

Offsets:

The benefit amounts accrued under the respective Dresser and Ingersoll-Rand retirement plans up to December 31, 1986, will be offset from the above pension benefit amount at the participant's normal retirement date. This offset will be paid by the respective partner company plan.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Early Retirement Pension:

A participant is eligible for an early retirement pension, if he has earned at least nine (9) years of service and reached age 55.

The early retirement benefit is determined the same way the normal retirement benefit is determined, but is reduced according to the factors below:

Retirement Age	Factor to be Applied to Accrued Benefit
65	1.0000
64	0.9069
63	0.8248
62	0.7522
61	0.6877
60	0.6302
59	0.5788
58	0.5327
57	0.4912
56	0.4538
55	0.4199

Late Retirement:

Any employee who is not an executive class employee may continue in employment after his normal retirement date and receive a monthly pension at his late retirement date based on the normal retirement benefit formula and based on final average compensation at retirement.

Disability Benefit:

If the participant is covered by the company's Long-Term Disability Program, he will continue to accrue at full rate based on compensation at time of disablement. Pension commences at age sixty-five.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Pre-Retirement
Death Benefit:

1. If Eligible for Early Retirement at Time of Death:
Spouse receives a monthly income equal to fifty percent of the amount the participant would have received had the retirement occurred the day before death with a fifty percent joint and survivor option in effect.
2. If Vested but not Eligible for Early Retirement:
Spouse receives a monthly income (beginning when the participant could have first retired) equal to fifty percent of the amount the participant would have received, based on accrued benefit at time of death, had the participant retired when first eligible with a fifty percent joint and survivor option in effect.

Termination of Service:

A termination with less than five years of service is due no benefit. The benefit is 100% vested after five years of vesting service. Service recognized by the parent company before the effective date of this plan counts toward vesting. If the vested benefit is payable before age sixty-five, the benefit is reduced according to the factors that apply to early retirement.

Normal Form of Pension:

For married participants, pension payable automatically on an actuarially reduced fifty percent joint and survivor basis to those married at retirement. Life only for single participants.

Optional Forms of Pension:

Joint and Survivor, guaranteed period, level income mandatory lump sum option is paid only if the present value of the benefit is less than \$5,000.

Employee Contributions:

No employee contributions are required or permitted.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Dresser-Rand Company
Tuthill Plans
(Sub Plans 211 and 212)

Effective Date of Plan: January 1, 2006. Sub Plan 212 most recently amended June 11, 2006.

Employee Eligibility for Participation: An employee represented by the union becomes a participant after one year of service.

Vesting Service: An employee will earn one year of Vesting Service for each calendar year in which he completes 1,000 or more hours of service. If an Employee completes less than 1,000 hours of service in a calendar year, he will earn one-tenth (1/10th) of a year of Vesting Service for each full 180 hours of service completed during the year.

Credited Service: A Participant will earn one year of Credited Service for each calendar year in which he completes 1,800 or more hours of service. If a Participant completes less than 1,800 hours of service in a calendar year, he earns one-tenth (1/10th) of a year of Credited Service for each full 180 hours of service completed during the year. In no case, however, shall a Participant receive more than one full year of Credited Service for any full or partial calendar year of employment.

Accrued Benefit: The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below minus (c):

- (a) For the Millbury location an amount equal to
- (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
1/1/2003 and thereafter	\$27.50

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

- (b) For the Tuthill, Burlington location, an amount equal to
- (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
6/11/2003 to 6/10/2004	\$29.50
6/11/2004 to 6/10/2005	\$30.50
6/11/2005 to 6/10/2006	\$31.50
6/11/2006 and thereafter	\$35.50

- (c) Benefits earned prior to date of acquisition of Tuthill by Dresser-Rand Company.

Normal Retirement Benefit:

- Normal Retirement Date: The later of a participant's sixty-fifth birthday, and the completion of five years of Vesting Service.
- Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued vesting benefit, or a 50% Joint and Survivor if married.

Early Retirement Benefit:

- Early Retirement Eligibility Date: A Participant shall be eligible for an Early Retirement Pension if his employment is terminated on or after his 55th birthday and after he has completed five or more years of Vesting Service.
- Early Retirement Date: The Pension Commencement Date for an Early Retirement Pension shall be the first day of the month coinciding with or next following the date of the Participant's Retirement.
- Early Retirement Benefit: For Milburry participants, an amount equal to the Accrued Benefit reduced by 1/2 of 1% for each month the Early Retirement Date precedes the participants Normal Retirement Date, paid as a single-life annuity.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
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SCHEDULE SB ATTACHMENTS

For Burlington participants, an amount equal to the Accrued Benefit reduced by 2/12th of 1% for first 36 months and 5/12th of 1% for next 84 months that the Early Retirement date precedes the participants Normal Retirement Date, paid as a single life annuity.

Pre-Retirement Death Benefit:

An eligible spouse is entitled to the vested portion of the pre-retirement survivor pension commencing on the first day of the month following or coincident with the later of the participants date of death or the date the participant would have attained age 55. The Pre-Retirement survivor Pension payable to an eligible spouse is equal to the amount of pension the eligible spouse would have been entitled to receive had the participant terminated / retired immediately preceding his death and commenced a Normal or Early Retirement pension as of applicable on the later of the date of the participants death or the date the participant would have attained age 55 under the 50% Joint and Survivor Pension option.

Post-Retirement Death Benefit:

The Beneficiary of the participant shall receive benefits in accordance with participants previously elect retirement option.

Termination Benefit:

Eligibility:

100% vesting after five years of vesting service.

Vested Benefit:

The vested benefit shall be payable commencing on the first day of any month within the ten (10) year period preceding the participant's Normal Retirement Date. See Early Retirement benefit for respective reduction factors.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of vesting service.

Disability Benefit:

Payment of a Disability Benefit shall commence as of the first day of the month coinciding with or next following the expiration of 26 weeks following the onset of Disability ("Disability Retirement Date").

The disability benefit shall be based on a single-life annuity equal to the participants accrued benefit determined as of his disability retirement, reduced by an amount equal to the value of any other

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
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SCHEDULE SB ATTACHMENTS

payments made directly or indirectly at the expense of the employer to or on behalf of the participant in connection with his disability.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25

Change in Methods

Other than the prescribed changes in mortality, the following other changes in assumptions were made as part of this valuation:

- The interest rate method was changed from the October full yield curve to the September 3-segment rates. This change is being made as elected by the plan sponsor and is automatically approved by the IRS pursuant to final funding valuation regulations issued October 15, 2009.
- In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

Schedule SB, Line 26
Schedule of Active Participant Data as of January 1, 2010

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2010

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2010	26,962,490	7	26,962,490	4,537,574
2	Shortfall	01/01/2009	(12,152,445)	6	(11,354,778)	(2,156,436)
3	Shortfall	01/01/2008	21,135,616	5	15,867,595	3,492,388
Total					31,475,307	5,873,526

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

**PENSION PLAN FOR
EMPLOYEES OF
DRESSER-RAND COMPANY**

Financial Report

December 31, 2010 and 2009

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INDEPENDENT AUDITORS' REPORT

To the Employee Benefits Committee
Pension Plan for Employees of Dresser-Rand Company
Houston, Texas

We were engaged to audit the accompanying statements of net assets available for benefits of the Pension Plan for Employees of Dresser-Rand Company (the 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 following supplemental schedules: schedule H, line 4i - schedule of assets (held at end of year); and schedule H, line 4j - schedule of reportable transactions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 information summarized in Note 3, which was certified by JP Morgan Chase Bank, N.A., the trustee of the Plan, except for comparing the 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 years ended December 31, 2010 and 2009, 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 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 information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Dopkins & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

August 31, 2011

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2010 and 2009

ASSETS	2010	2009
Cash	\$ -	\$ 6
Investments, at fair value	183,766,916	176,676,020
Accrued investment income receivable	75,286	89,650
Due from brokers for securities sold	304,195	134,133
Employer contribution and other receivable	17,000,000	350,988
Total assets	201,146,397	177,250,797
LIABILITIES		
Due to brokers for securities purchased	387,436	237,320
Other	-	8,280
Total liabilities	387,436	245,600
Net assets available for benefits	\$ 200,758,961	\$ 177,005,197

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2010 and 2009

	2010	2009
Investment income:		
Net appreciation in fair value of investments	\$ 16,414,503	\$ 29,164,073
Interest and dividends	5,602,971	1,807,203
	<u>22,017,474</u>	<u>30,971,276</u>
Less investment expenses	858,775	715,042
Total investment income	<u>21,158,699</u>	<u>30,256,234</u>
Employer contributions and other	17,071,398	2,750,988
Total additions	<u>38,230,097</u>	<u>33,007,222</u>
Benefits paid to participants	13,468,078	12,773,762
Administrative expenses	429,363	694,982
Insurance premium - Pension Benefit Guaranty Corporation	578,892	411,083
Total deductions	<u>14,476,333</u>	<u>13,879,827</u>
Net increase in net assets available for benefits	23,753,764	19,127,395
Net assets available for benefits:		
Beginning of year	<u>177,005,197</u>	<u>157,877,802</u>
End of year	<u><u>\$ 200,758,961</u></u>	<u><u>\$ 177,005,197</u></u>

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following brief description of the Pension Plan for Employees of Dresser-Rand Company (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General:

The Plan is a non-contributory defined benefit plan sponsored by Dresser-Rand Company (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participation:

The Plan consists of the documents listed below, each of which describes Plan benefits applicable to a particular group of eligible employees of the Company which together comprise the Plan, which is a single pension plan (each such document is hereinafter referred to as a Component Plan):

- 1) PN 002-1: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Pattern Makers PM2381 of the International Association of Machinists and Aerospace Workers;
- 2) PN 002-2: Pension Plan for Employees of Dresser-Rand Company as it applies to United Steel, Paper and Forestry, Rubber Manufacturing, Energy, Allied Industrial and Service Workers International Union Local No. 4601, AFL-CIO, CLC at the Olean, NY Operations, a/k/a Olean Pension Plan;
- 3) PN 002-3: Pension Plan for Employees of Dresser-Rand Company as it applies to Employees of International Union of Communication Workers of America, AFL-CIO, LCL, IUE Division, IUE-CWA, in behalf of and in conjunction with Local 313 IUE-CWA, AFL-CIO at Painted Post, NY, a/k/a Painted Post Pension Plan;
- 4) PN 002-4: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of IAM, Moore Lodge No. 1580, Turbine Motor & Generator Division, Wellsville, NY;
- 5) PN 002-5: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Hourly Employees of Electric Machinery;
- 6) PN 002-6: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Local 270, Teamsters of Machinery Repair Division, New Orleans, LA;

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Participation (continued):

- 7) PN 002-7: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of IAM District Lodge 76, Machinery Repair Division, Buffalo, NY;
- 8) PN 002-8: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of IAM Local Lodge No. 284, Machinery Repair Division, San Leandro, CA;
- 9) PN 002-9: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Worthington Compressor Division, Buffalo, NY, consisting of the following schedules:
- Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Worthington Compressor Division, Buffalo, NY, Association of Professional Technical Personnel
 - Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Worthington Compressor Division, Buffalo, NY, USWA, Local No. 2017
 - Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Worthington Compressor Division, OPEIU, Local No. 212
 - Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of Worthington Compressor Division, Buffalo, NY, Patternmakers' Association;
- 10) PN 002-10: Dresser-Rand Company Pension Plan for Salaried and Union-Free Hourly Employees;
- 11) PN 002-11: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of the International Association of Machinists and Aerospace Workers Local 1010 at the Burlington, IA Operations, a/k/a the Burlington Pension Plan; and
- 12) PN 002-12: Pension Plan for Union Employees of Dresser-Rand Company as it applies to Employees of the International Brotherhood of Boilermakers, Iron Shipbuilders, Blacksmiths, Forgers and Helpers, Lodge No. 748, AFL-CIO.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Participation (continued):

Eligible employees, as defined, of component plans PN 002-3 and PN 002-2 are enrolled upon hire. Eligible employees of component plan PN 002-11 are enrolled upon achieving the date of their first employment anniversary. Effective June 15, 2011, the Plan was amended to discontinue enrollment into component plan PN 002-2. Enrollment is not permitted for all other component plans. Only component plans PN 002-2, PN 002-3 and PN 002-11 are actively accruing benefits.

Pension Benefits:

Participants are eligible for monthly benefits upon retirement after reaching age 65 and/or completing five years of vesting service. The amount of the normal retirement benefit is determined by the provisions of that Component Plan that applies to a participant. Most Component Plans provide for a monthly benefit payment determined by the number of years of credited service times a specified rate for the year of retirement. Benefits are generally paid through a lifetime annuity. Other optional forms of benefit payments are also available.

The Plan permits early retirement with reduced benefits at or after age 55 or 60 and upon completion of nine, ten or fifteen or more years of service, as determined by the provisions of the differing individual Component Plans.

Benefits earned under the Plan are fully vested after five years of service.

Effective November 9, 2009, the Plan was amended to provide an increase in benefits for members of Local 313 IUE-CWA, AFL-CIO at Painted Post, NY.

Death and disability benefits:

If an active participant dies and has completed five years of service, a death benefit will be payable under a qualified joint and survivor annuity to the participant's spouse equal to the participant's retirement benefit earned as of the date of death. According to certain collective bargaining contracts, participants who become permanently disabled after completion of ten or more years of vesting service are eligible for disability retirement benefits equal to the participant's retirement benefit earned as of the date of disability.

Administrative costs:

The Plan pays for investment advisory, trustee, actuarial fees and Pension Benefit Guaranty Corporation (PBGC) premiums. All other administrative costs are paid by the Company.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 2. Significant Accounting Policies

Basis of accounting:

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

Investment valuation and income recognition:

Investments are reported 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 4 for a 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 (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

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 service participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits for retired or terminated participants or their beneficiaries are based on the amount of compensation earned during years of credited service. The accumulated plan benefits for active participants are based on their compensation and years of service preceding 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 service rendered to the valuation date.

Benefits to be provided via annuity contracts excluded from Plan assets are also excluded from accumulated Plan benefits.

The actuarial present value of accumulated plan benefits is determined by a consulting actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits 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 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.

Payment of benefits:

Benefit payments are recorded when paid.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 2. Significant Accounting Policies (Continued)

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and 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. Actual results could differ from those estimates.

Subsequent events:

Subsequent events have been evaluated through August 31, 2011, which is the date the financial statements were available to be issued.

Note 3. Investments and Information Certified by the Plan's Trustee

The Plan's assets are held by JP Morgan Chase Bank, N.A. (JP Morgan), the trustee of the Plan, which executes all transactions therein under the direction of the Company's Employee Benefits Committee.

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by JP Morgan, except for comparing such information to information included in the Plan's financial statements and supplemental schedules.

The following table represents investments of the Plan that are held and have been certified by JP Morgan. Individual investments that represent 5% or more of the net assets available for benefits at either December 31, 2010 and 2009 are separately identified as follows:

	2010	2009
Investments:		
Collective trust funds:		
Wellington Trust Company Opportunistic Investment		
Growth Fund	\$ 14,463,147	\$ 13,724,761
Artio International Equity Fund II	27,714,884	25,555,976
JP Morgan Domestic Liquidity Fund	-	2,740,848
Mutual funds:		
GMO Global Balanced Asset Allocation Fund III	13,782,925	14,137,367
PIMCO Long Duration Total Return Institutional	48,850,457	49,096,614
Other	3,741,014	43,698
Common stocks	75,214,489	71,178,320
Preferred stocks	-	198,436
	<u>\$ 183,766,916</u>	<u>\$ 176,676,020</u>

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 3. Investments and Information Certified by the Plan's Trustee (Continued)

JP Morgan has also certified to the completeness and accuracy of the following financial information:

	2010	2009
Investment income:		
Net appreciation (depreciation) in fair value of investments:		
Mutual funds	\$ 2,723,628	\$ 8,736,714
Common stocks	9,512,391	17,221,184
U.S. government and agency securities	-	(1,021,851)
Collective trust funds	4,171,811	7,504,020
Other debt instruments	2,195	(3,135,621)
Preferred stocks	-	(54,318)
Other	4,478	(86,055)
	<u>16,414,503</u>	<u>29,164,073</u>
Interest and dividends	5,602,971	1,807,203
	<u>22,017,474</u>	<u>30,971,276</u>
Less investment expenses	858,775	715,042
	<u>\$ 21,158,699</u>	<u>\$ 30,256,234</u>

Note 4. Fair Value Measurements

The Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification defines fair value, establishes a framework and hierarchy for measuring fair value and expands disclosures about fair value measurements. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 – Significant inputs to the valuation model are unobservable.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

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.

The 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.

Money market funds are valued at fair value as reported by the fund.

Collective trust funds are valued at estimated fair value, as quoted by the trustee, which is based on the net asset value as determined by the fund.

Common stocks, preferred stocks and mutual funds are valued at fair value based on quoted market prices in active markets.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable 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.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

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

	Level 1	Level 2	Level 3	Total
Investments:				
Common stocks:				
Capital equipment	\$ 15,239,541	\$ -	\$ -	\$ 15,239,541
Consumer goods	15,297,861	-	-	15,297,861
Energy	9,728,860	-	-	9,728,860
Finance	8,707,507	-	-	8,707,507
Materials	4,181,852	-	-	4,181,852
Services	10,618,286	-	-	10,618,286
Other	11,440,582	-	-	11,440,582
	<u>75,214,489</u>	<u>-</u>	<u>-</u>	<u>75,214,489</u>
Mutual funds:				
Money market	-	3,741,014	-	3,741,014
Bond	48,850,457	-	-	48,850,457
Balanced	13,782,925	-	-	13,782,925
	<u>62,633,382</u>	<u>3,741,014</u>	<u>-</u>	<u>66,374,396</u>
Collective trust funds:				
International	-	27,714,884	-	27,714,884
Growth	-	14,463,147	-	14,463,147
	<u>-</u>	<u>42,178,031</u>	<u>-</u>	<u>42,178,031</u>
Total investments	<u>\$ 137,847,871</u>	<u>\$ 45,919,045</u>	<u>\$ -</u>	<u>\$ 183,766,916</u>

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets and other liabilities at fair value at December 31, 2009:

	Level 1	Level 2	Level 3	Total
Investments:				
Common stocks:				
Capital equipment	\$ 15,631,456	\$ -	\$ -	\$ 15,631,456
Consumer goods	16,490,012	-	-	16,490,012
Energy	8,518,939	-	-	8,518,939
Finance	7,407,265	-	-	7,407,265
Materials	3,367,224	-	-	3,367,224
Services	10,021,937	-	-	10,021,937
Other	9,741,487	-	-	9,741,487
	<u>71,178,320</u>	<u>-</u>	<u>-</u>	<u>71,178,320</u>
Preferred stocks	198,436	-	-	198,436
Mutual funds:				
Bond	49,096,614	-	-	49,096,614
Balanced	14,137,367	-	-	14,137,367
Other	37,910	5,788	-	43,698
	<u>63,271,891</u>	<u>5,788</u>	<u>-</u>	<u>63,277,679</u>
Collective trust funds:				
Growth	-	13,724,761	-	13,724,761
Money market	-	2,740,848	-	2,740,848
International	-	25,555,976	-	25,555,976
	<u>-</u>	<u>42,021,585</u>	<u>-</u>	<u>42,021,585</u>
Total investments	\$ 134,648,647	\$ 42,027,373	\$ -	\$ 176,676,020
Other liabilities	\$ -	\$ (8,280)	\$ -	\$ (8,280)

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements (Continued)

The following table summarizes the changes in the fair value of the Plan's Level 3 common stock for the year ended December 31, 2009:

Balance, beginning of year	\$ 11,847,088
Realized gains	871,584
Purchases, sales, issuances and settlements (net)	<u>(12,718,672)</u>
Balance, end of year	<u>\$ -</u>

Note 5. Actuarial Present Value of Accumulated Plan Benefits

A summary of the actuarial present value of accumulated plan benefits as of December 31, 2009 follows:

Vested benefits:	
Participants and beneficiaries currently receiving payments	\$ 101,093,346
Other participants	<u>65,851,276</u>
Total vested	166,944,622
Nonvested benefits	<u>4,783,699</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 171,728,321</u>

The changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2009 is summarized as follows:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 167,402,961
Increase (decrease) during the year attributed to:	
Benefits accumulated	1,324,264
Actuarial loss	903,856
Increase for interest due to the decrease in the discount period	13,798,929
Plan amendment	1,072,073
Benefits paid	<u>(12,773,762)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 171,728,321</u>

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 5. Actuarial Present Value of Accumulated Plan Benefits (Continued)

The following are the significant assumptions and methods utilized by the actuary in determining the valuation as of December 31, 2009:

Discount rate	8.5%
Investment return	6.69% per year compounded annually
Mortality	The RP-2000 Combined Healthy Mortality Table, separate tables for males and females, for healthy employees; the Internal Revenue Service Revenue Ruling 96-7 for participants disabled after December 1, 1994, was used for all disabled participants
Retirement age and withdrawal rate	Based on Plan experience

Note 6. Funding Policy

The Company intends to make contributions to the Plan sufficient to provide the Plan with assets with which to pay benefits. In 2010 and 2009, the Plan met the minimum funding requirements under ERISA.

Note 7. Tax Status

The Plan has received a favorable determination letter dated August 29, 2002 from the Internal Revenue Service (IRS) indicating that the Plan conforms with the requirements of the Internal Revenue Code (IRC) and that the Plan is, therefore, exempt from Federal income taxes. The Plan has been amended since receiving the determination letter. The Plan Administrator believes that the Plan is designed and is being operated in compliance with applicable requirements of the IRC. Accordingly, no provision for income taxes is included in the Plan's financial statements.

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 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 recognition of a liability 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 examinations for years prior to 2007.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 8. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its 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.
- b) Other vested benefits insured by the PBGC, a U.S. government agency, up to the applicable limitations.
- 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 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, subject to a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

For Plan terminations occurring during 2011, that ceiling, which is adjusted periodically, 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 retirement or Plan termination, whichever comes later. For younger annuitants, or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Benefit improvements attributable to the Plan amendment effective November 9, 2009 may not be fully guaranteed even though the total benefit entitlement falls below the aforementioned ceilings. For example, 20% of the improvement would be guaranteed if the Plan were to terminate before November 9, 2011. After that date, the PBGC would guarantee 20 percent of any benefit improvements that resulted in benefits below the ceiling, with an additional 20 percent guaranteed each year the Plan continued beyond November 9, 2011. If the amount of the benefit increase below the ceiling is also less than \$100, \$20 of the increase (rather than 20 percent) becomes guaranteed by the PBGC each year following the effective date of the amendment. As a result, only the primary ceiling would be applicable after November 9, 2014.

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 those benefits and may also depend on the level of benefits guaranteed by the PBGC.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

NOTES TO FINANCIAL STATEMENTS

Note 9. Related-Party Transactions

Certain Plan investments are managed by JP Morgan, the trustee of the Plan and, therefore, transactions with JP Morgan qualify as related party transactions. Fees paid by the Plan to JP Morgan for services amounted to \$140,057 and \$206,346 for the years ended December 31, 2010 and 2009, respectively.

Note 10. 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 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 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.

* * * * *

SUPPLEMENTAL SCHEDULES

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Abbott Laboratories	Common Stock - 6,000 Shares	\$ 281,118	\$ 287,460
Abovenet, Inc.	Common Stock - 1,430 Shares	87,789	83,598
Accenture PLC	Common Stock - 1,500 Shares	48,323	72,735
ACI Worldwide, Inc.	Common Stock - 3,590 Shares	70,403	96,463
Actuant Corporation	Common Stock - 5,140 Shares	100,715	136,827
Axiom Corporation	Common Stock - 5,640 Shares	86,745	96,726
Adobe Systems, Inc.	Common Stock - 6,800 Shares	185,761	209,304
Adtran, Inc.	Common Stock - 2,620 Shares	87,729	94,870
Advanced Micro Devices, Inc.	Common Stock - 9,300 Shares	64,479	76,074
Advent Software, Inc.	Common Stock - 1,760 Shares	60,304	101,939
Advisory Board Company	Common Stock - 1,880 Shares	81,551	89,544
Aeropostale, Inc.	Common Stock - 5,900 Shares	135,026	145,376
The AES Corporation	Common Stock - 17,400 Shares	184,723	211,932
AFLAC, Inc.	Common Stock - 1,100 Shares	30,760	62,073
Agilent Technologies, Inc.	Common Stock - 2,400 Shares	81,083	99,432
Agnico Eagle Mines	Common Stock - 1,000 Shares	62,159	76,700
Air Products & Chemicals, Inc.	Common Stock - 200 Shares	17,033	18,190
Akami Technologies	Common Stock - 700 Shares	19,017	32,935
Alaska Air Group, Inc.	Common Stock - 900 Shares	49,622	51,021
Allegheny Energy, Inc.	Common Stock - 3,800 Shares	96,889	92,112
Allergan, Inc.	Common Stock - 1,700 Shares	84,976	116,739
Alliant Energy Corporation	Common Stock - 5,300 Shares	170,463	194,881
Allstate Corporation	Common Stock - 6,200 Shares	189,025	197,656
Alpha Natural Resources, Inc.	Common Stock - 800 Shares	37,421	48,024
Altria Group, Inc.	Common Stock - 6,300 Shares	111,331	155,106
Amazon.com , Inc.	Common Stock - 2,700 Shares	151,632	486,000
Amedsys, Inc.	Common Stock - 2,200 Shares	93,515	73,700
American Electric Power Company, Inc.	Common Stock - 1,400 Shares	50,520	50,372
American Express Company	Common Stock - 5,000 Shares	217,212	214,600
American Medical Systems Holdings, Inc.	Common Stock - 4,400 Shares	68,948	82,984
American Tower Corporation	Common Stock - 2,700 Shares	86,637	139,428
Amerisourcebergen Corporation	Common Stock - 2,000 Shares	67,381	68,240
Amgen, Inc.	Common Stock - 5,000 Shares	348,063	274,500
Anadarko Petroleum Corporation	Common Stock - 700 Shares	51,590	53,312
Anadigics, Inc.	Common Stock - 13,890 Shares	89,783	96,258
Analogic Corporation	Common Stock - 1,990 Shares	91,327	98,525
Aon Corporation	Common Stock - 4,600 Shares	184,759	211,646
Apple, Inc.	Common Stock - 4,700 Shares	595,995	1,516,032
Applied Industrial Technologies, Inc.	Common Stock - 3,770 Shares	110,295	122,450
Applied Materials, Inc.	Common Stock - 26,300 Shares	344,655	369,515
Applied Microcircuits Corporation	Common Stock - 8,990 Shares	90,503	96,013
Arch Capital Group Ltd.	Common Stock - 500 Shares	31,578	44,025
Archer-Daniels-Midland Company	Common Stock - 2,000 Shares	59,104	60,160
Ariba, Inc.	Common Stock - 4,920 Shares	82,128	115,571
Arris Group, Inc.	Common Stock - 10,800 Shares	122,424	121,176
Arthrocare Corporation	Common Stock - 2,580 Shares	78,309	80,135
Aruba Networks, Inc.	Common Stock - 3,440 Shares	29,874	71,827
Arvinmeritor, Inc.	Common Stock - 5,190 Shares	82,888	106,499
Aspen Insurance Holdings Ltd.	Common Stock - 5,700 Shares	154,986	163,134
AT&T, Inc.	Common Stock - 40,245 Shares	1,191,978	1,182,398
Autodesk, Inc.	Common Stock - 2,600 Shares	64,150	99,320
Automatic Data Processing, Inc.	Common Stock - 2,600 Shares	104,829	120,328
Autozone, Inc.	Common Stock - 600 Shares	91,824	163,554
Avalonbay Communities, Inc.	Common Stock - 200 Shares	11,878	22,510
Avon Products, Inc.	Common Stock - 5,800 Shares	169,474	168,548
Baker Hughes, Inc.	Common Stock - 4,041 Shares	237,801	231,024
Bank of America Corporation	Common Stock - 42,672 Shares	517,295	569,244
Bank of New York Mellon Corporation	Common Stock - 4,700 Shares	161,525	141,940
Bank of the Ozarks	Common Stock - 2,130 Shares	80,420	92,336
C.R. Bard, Inc.	Common Stock - 1,000 Shares	74,523	91,770
Barrick Gold Corporation	Common Stock - 1,500 Shares	67,097	79,770
Baxter International, Inc.	Common Stock - 3,000 Shares	154,606	151,860
Bed Bath & Beyond, Inc.	Common Stock - 4,400 Shares	155,981	216,260
Berkshire Hathaway, Inc.	Common Stock - 6,500 Shares	490,319	520,715
Biogen Idec, Inc.	Common Stock - 1,000 Shares	53,561	67,050
H&R Block, Inc.	Common Stock - 4,100 Shares	54,635	48,831
Boeing Company	Common Stock - 5,200 Shares	335,061	339,352
Boston Scientific Corporation	Common Stock - 7,600 Shares	63,738	57,532
Bottomline Technologies	Common Stock - 5,150 Shares	95,642	111,807
Bristol-Myers Squibb Company	Common Stock - 7,000 Shares	176,807	185,360
Bruker Corporation	Common Stock - 3,100 Shares	31,752	51,460

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Buckle	Common Stock - 2,300 Shares	\$ 78,889	\$ 86,871
CA Technologies	Common Stock - 11,600 Shares	248,146	283,504
Cablevision Systems Corporation NY Group	Common Stock - 2,600 Shares	46,893	87,984
Caliper Life Sciences, Inc.	Common Stock - 7,850 Shares	45,160	49,769
Calpine Corporation	Common Stock - 5,500 Shares	63,448	73,370
Campbell Soup Company	Common Stock - 2,200 Shares	66,631	76,450
Cardtronics, Inc.	Common Stock - 4,000 Shares	65,860	70,800
Carmax, Inc.	Common Stock - 700 Shares	21,847	22,316
Carnival Corporation	Common Stock - 3,100 Shares	126,367	142,941
Carters, Inc.	Common Stock - 3,800 Shares	97,086	112,138
Caterpillar, Inc.	Common Stock - 1,900 Shares	150,534	177,954
CB Richard Ellis Group, Inc.	Common Stock - 3,700 Shares	55,863	75,776
Celgene Corporation	Common Stock - 3,700 Shares	183,755	218,818
Centerpoint Energy, Inc.	Common Stock - 25,800 Shares	338,878	405,576
Cephalon, Inc.	Common Stock - 2,700 Shares	173,440	166,644
Cephoid	Common Stock - 4,540 Shares	92,931	103,285
CH Robinson Worldwide, Inc.	Common Stock - 800 Shares	38,873	64,152
Chart Industries, Inc.	Common Stock - 2,100 Shares	43,459	70,938
The Cheesecake Factory, Inc.	Common Stock - 3,370 Shares	69,232	103,324
Chevron Corporation	Common Stock - 11,100 Shares	799,282	1,012,875
Chubb Corporation	Common Stock - 3,000 Shares	141,839	178,920
Churchill Downs, Inc.	Common Stock - 700 Shares	25,868	30,380
Cigna Corporation	Common Stock - 2,000 Shares	62,424	73,320
Cintas Corporation	Common Stock - 1,600 Shares	44,655	44,736
Cisco Systems, Inc.	Common Stock - 18,600 Shares	395,828	376,278
CIT Group, Inc.	Common Stock - 600 Shares	21,220	28,260
Citigroup, Inc.	Common Stock - 148,100 Shares	579,549	700,513
Clearwater Paper Corporation	Common Stock - 1,100 Shares	61,847	86,130
Cliffs Natural Resources, Inc.	Common Stock - 900 Shares	49,660	70,209
CME Group, Inc.	Common Stock - 400 Shares	125,958	128,700
CMS Energy Corporation	Common Stock - 13,900 Shares	189,403	258,540
Coach, Inc.	Common Stock - 3,600 Shares	128,331	199,116
The Coca-Cola Company	Common Stock - 10,600 Shares	484,104	697,162
Coeur d'Alene Mines Corporation	Common Stock - 4,020 Shares	103,761	109,826
Coherent, Inc.	Common Stock - 2,590 Shares	98,027	116,913
Coinstar, Inc.	Common Stock - 1,720 Shares	82,743	97,077
Colgate-Palmolive Company	Common Stock - 2,500 Shares	174,241	200,925
Comcast Corporation	Common Stock - 12,500 Shares	222,584	274,625
Computer Sciences Corporation	Common Stock - 1,300 Shares	55,500	64,480
Comtech Telecommunications Corporation	Common Stock - 2,200 Shares	69,514	61,006
ConocoPhillips	Common Stock - 4,700 Shares	278,379	320,070
Consol Energy, Inc.	Common Stock - 1,000 Shares	45,726	48,740
Constellation Energy Group, Inc.	Common Stock - 4,500 Shares	122,053	137,835
Cooper Industries Public Limited Company	Common Stock - 2,100 Shares	83,956	122,409
Cooper Tire & Rubber Company	Common Stock - 4,380 Shares	69,797	103,280
Corinthian Colleges, Inc.	Common Stock - 5,500 Shares	82,540	28,655
Corning, Inc.	Common Stock - 10,500 Shares	180,176	202,860
Corporate Executive Board Company	Common Stock - 2,150 Shares	80,033	80,733
Covidien, Ltd.	Common Stock - 1,400 Shares	50,693	63,924
Crocs, Inc.	Common Stock - 2,970 Shares	23,461	50,846
Crown Castle International Corporation	Common Stock - 3,900 Shares	115,383	170,937
Crown Holdings, Inc.	Common Stock - 3,500 Shares	74,471	116,830
CSX Corporation	Common Stock - 3,200 Shares	136,333	206,752
Cubist Pharmaceuticals, Inc.	Common Stock - 4,400 Shares	90,451	94,160
Cummins, Inc.	Common Stock - 1,300 Shares	120,243	143,013
CVS Caremark Corporation	Common Stock - 7,569 Shares	228,424	263,174
Danaher Corporation	Common Stock - 6,300 Shares	231,624	297,171
Darling International, Inc.	Common Stock - 8,070 Shares	67,608	107,170
Davita, Inc.	Common Stock - 1,200 Shares	61,272	83,388
Deckers Outdoor Corporation	Common Stock - 600 Shares	23,794	47,844
Dell, Inc.	Common Stock - 10,900 Shares	212,253	147,695
Dentsply International, Inc.	Common Stock - 1,500 Shares	43,424	51,255
Devon Energy Corporation	Common Stock - 1,200 Shares	86,664	94,212
Diamond Offshore Drilling, Inc.	Common Stock - 300 Shares	19,473	20,061
DIRECTV	Common Stock - 2,300 Shares	84,192	91,839
Discover Financial Services	Common Stock - 3,700 Shares	64,767	68,561
Discovery Communications, Inc.	Common Stock - 3,000 Class C Shares	69,134	110,070
Dominion Resources, Inc. (Virginia)	Common Stock - 700 Shares	30,061	29,904
Dow Chemical Company	Common Stock - 3,200 Shares	85,402	109,248
DSW, Inc.	Common Stock - 2,370 Shares	62,883	92,667
DuPont (E.I.) DeNemours & Company	Common Stock - 2,100 Shares	80,747	104,748

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i- SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Eastman Chemical Company	Common Stock - 1,200 Shares	\$ 77,275	\$ 100,896
eBay, Inc.	Common Stock - 1,700 Shares	47,204	47,311
Echostar Corporation	Common Stock - 4,100 Shares	113,203	102,377
El Paso Corporation	Common Stock - 9,900 Shares	124,020	136,224
Electronic Arts	Common Stock - 1,800 Shares	95,034	29,484
EMC Corporation	Common Stock - 10,700 Shares	156,807	245,030
Emcor Group, Inc.	Common Stock - 4,300 Shares	111,501	124,614
Emergency Medical Services L.P.	Common Stock - 2,400 Shares	117,011	155,064
Emerson Electric Company	Common Stock - 7,900 Shares	350,956	451,643
Endo Pharmaceutical Holdings, Inc.	Common Stock - 4,000 Shares	98,599	142,840
Energizer Holdings, Inc.	Common Stock - 600 Shares	39,889	43,740
EnerSys	Common Stock - 6,020 Shares	118,544	193,362
Entergy Corporation	Common Stock - 2,300 Shares	196,998	162,909
EOG Resources, Inc.	Common Stock - 1,500 Shares	113,642	137,115
EQT Corporation	Common Stock - 1,400 Shares	54,100	62,776
Esterline Technologies Corporation	Common Stock - 700 Shares	41,442	48,013
Evercore Partners, Inc.	Common Stock - 3,390 Shares	105,208	115,260
Exelon Corporation	Common Stock - 5,400 Shares	263,857	224,856
Expeditors International of Washington, Inc.	Common Stock - 1,300 Shares	48,703	70,980
Express Scripts, Inc.	Common Stock - 3,300 Shares	107,320	178,365
Exxon Mobil Corporation	Common Stock - 26,479 Shares	1,777,932	1,936,144
EZCorp, Inc.	Common Stock - 3,280 Shares	75,988	88,986
Fastenal Company	Common Stock - 1,200 Shares	47,567	71,892
FedEx Corporation	Common Stock - 1,500 Shares	110,239	139,515
Fidelity National Information Services, Inc.	Common Stock - 1,200 Shares	19,108	32,868
Fifth Third Bancorp	Common Stock - 6,400 Shares	49,790	93,952
Finish Line, Inc.	Common Stock - 5,110 Shares	38,427	87,841
First Horizon National Corporation	Common Stock - 3,700 Shares	39,545	43,586
First Solar, Inc.	Common Stock - 200 Shares	29,495	26,028
Firstenergy Corporation	Common Stock - 2,200 Shares	82,730	81,444
Fiserv, Inc.	Common Stock - 1,000 Shares	52,454	58,560
Fluor Corporation	Common Stock - 1,600 Shares	73,006	106,016
FMC Technologies, Inc.	Common Stock - 2,300 Shares	79,370	204,493
Ford Motor Company	Common Stock - 13,400 Shares	154,177	224,986
Fortune Brands, Inc.	Common Stock - 1,700 Shares	73,325	102,425
Foster Wheeler AG	Common Stock - 4,300 Shares	121,690	148,436
Franklin Resources, Inc.	Common Stock - 1,000 Shares	109,615	111,210
Freeport-McMoran Copper & Gold, Inc.	Common Stock - 2,903 Shares	149,763	348,621
FTI Consulting, Inc.	Common Stock - 2,600 Shares	88,247	96,928
Gamestop Corporation	Common Stock - 6,300 Shares	135,935	144,144
Gap, Inc.	Common Stock - 5,600 Shares	89,317	123,984
General Dynamics Corporation	Common Stock - 1,600 Shares	100,799	113,536
General Electric Company	Common Stock - 48,500 Shares	1,035,518	887,065
General Mills, Inc.	Common Stock - 6,600 Shares	236,413	234,894
General Motors Company	Common Stock - 4,800 Shares	163,992	176,928
Genuine Parts Company	Common Stock - 500 Shares	16,730	25,670
Gilead Sciences, Inc.	Common Stock - 5,000 Shares	187,808	181,200
Gleacher & Company, Inc.	Common Stock - 20,860 Shares	51,477	49,438
Global Cash Access Holdings, Inc.	Common Stock - 4,300 Shares	29,803	13,717
Goldman Sachs Group, Inc.	Common Stock - 2,900 Shares	389,641	487,664
Goodrich Corporation	Common Stock - 200 Shares	10,224	17,614
Google, Inc.	Common Stock - 1,400 Shares	570,397	831,558
GT Solar International, Inc.	Common Stock - 13,800 Shares	81,302	125,856
Haemonetics Corporation	Common Stock - 1,200 Shares	69,254	75,816
Halliburton Company	Common Stock - 1,900 Shares	41,635	77,577
Hanover Insurance Group, Inc.	Common Stock - 2,900 Shares	121,202	135,488
Harley-Davidson, Inc.	Common Stock - 2,700 Shares	81,100	93,609
Harman International Industries, Inc.	Common Stock - 1,700 Shares	70,284	78,710
Hartford Financial Services Group, Inc.	Common Stock - 1,100 Shares	6,234	29,139
HCC Insurance Holdings, Inc.	Common Stock - 7,300 Shares	196,200	211,262
Hess Corporation	Common Stock - 2,100 Shares	117,180	160,734
Hewlett-Packard Company	Common Stock - 12,900 Shares	536,120	543,090
Hittite Microwave Corporation	Common Stock - 1,710 Shares	92,245	104,378
Home Depot, Inc.	Common Stock - 7,200 Shares	253,437	252,432
Honeywell International, Inc.	Common Stock - 5,300 Shares	222,863	281,748
Hospira, Inc.	Common Stock - 700 Shares	29,856	38,983
HSN, Inc.	Common Stock - 2,850 Shares	81,259	87,324
Humana, Inc.	Common Stock - 400 Shares	21,693	21,896
Idacorp, Inc.	Common Stock - 3,200 Shares	118,892	118,336
Igate Corporation	Common Stock - 4,340 Shares	91,376	85,541
II-VI, Inc.	Common Stock - 2,240 Shares	74,433	103,846

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Illinois Tool Works, Inc.	Common Stock - 1,100 Shares	\$ 53,242	\$ 58,740
Impax Laboratories, Inc.	Common Stock - 6,900 Shares	118,297	138,759
Ingersoll-Rand PLC	Common Stock - 2,100 Shares	80,260	98,889
Insulet Corporation	Common Stock - 3,410 Shares	47,358	52,855
Intel Corporation	Common Stock - 12,300 Shares	235,440	258,669
Intercontinental Exchange, Inc.	Common Stock - 400 Shares	48,340	47,660
Interdigital, Inc.	Common Stock - 2,400 Shares	67,600	99,936
International Business Machine Corporation	Common Stock - 6,100 Shares	641,547	895,236
International Game Technology	Common Stock - 2,800 Shares	64,879	49,532
International Paper Company	Common Stock - 3,600 Shares	112,873	98,064
Intuitive Surgical, Inc.	Common Stock - 100 Shares	22,271	25,775
Invacare Corporation	Common Stock - 3,430 Shares	89,487	103,449
Invesco, Ltd.	Common Stock - 5,000 Shares	95,492	120,300
Investors Bancorp, Inc.	Common Stock - 7,430 Shares	92,254	97,482
Ion Geophysical Corporation	Common Stock - 12,490 Shares	64,760	105,915
JDS Uniphase Corporation	Common Stock - 4,900 Shares	63,116	70,952
Johnson & Johnson	Common Stock - 12,300 Shares	745,472	760,755
Johnson Controls, Inc.	Common Stock - 3,600 Shares	77,849	137,520
Joy Global, Inc.	Common Stock - 800 Shares	43,224	69,400
JP Morgan Chase & Company*	Common Stock - 21,500 Shares	767,258	912,030
Juniper Networks, Inc.	Common Stock - 4,000 Shares	91,469	147,680
J2 Global Communications, Inc.	Common Stock - 4,900 Shares	116,024	141,855
Kellogg Company	Common Stock - 3,900 Shares	183,895	199,212
Kemet Corporation	Common Stock - 8,800 Shares	103,189	128,304
Key Energy Services, Inc.	Common Stock - 8,220 Shares	79,454	106,696
Kimberly-Clark Corporation	Common Stock - 4,400 Shares	250,649	277,376
Kimco Realty Corporation	Common Stock - 5,300 Shares	67,144	95,612
Kohls Corporation	Common Stock - 5,200 Shares	250,992	282,568
Kraft Foods, Inc.	Common Stock - 6,619 Shares	179,419	208,565
Kraton Performance Polymers, Inc.	Common Stock - 3,470 Shares	93,533	107,397
Kroger Company	Common Stock - 6,100 Shares	126,419	136,396
Laboratory Corporation of America Holdings	Common Stock - 400 Shares	30,511	35,168
Lamar Advertising Company	Common Stock - 800 Shares	39,063	31,872
Las Vegas Sands Corporation	Common Stock - 2,000 Shares	79,897	91,900
Legg Mason, Inc.	Common Stock - 1,800 Shares	56,652	65,286
Lender Processing Services, Inc.	Common Stock - 4,000 Shares	153,508	118,080
Lennar Corporation	Common Stock - 1,700 Shares	30,719	31,875
Liberty Media Corporation	Common Stock - 5,800 Shares	59,937	91,466
Life Technologies Corporation	Common Stock - 900 Shares	36,479	49,950
Eli Lilly & Company	Common Stock - 4,400 Shares	231,334	154,176
Lincoln National Corporation	Common Stock - 1,000 Shares	25,056	27,810
Lockheed Martin Corporation	Common Stock - 1,100 Shares	97,213	76,901
Loews Corporation	Common Stock - 2,200 Shares	70,813	85,602
Lowe's Companies, Inc.	Common Stock - 15,000 Shares	378,481	376,200
Lufkin Industries, Inc.	Common Stock - 2,240 Shares	83,210	139,754
Macy's, Inc.	Common Stock - 5,800 Shares	113,540	146,740
Steven Maden, Ltd.	Common Stock - 2,280 Shares	94,297	95,122
Manhattan Associates, Inc.	Common Stock - 2,830 Shares	77,305	86,428
Mantech International Corporation	Common Stock - 2,400 Shares	102,332	99,192
Markel Corporation	Common Stock - 300 Shares	95,554	113,439
Marriott International, Inc.	Common Stock - 2,064 Shares	69,366	85,739
Marsh & McLennan Companies, Inc.	Common Stock - 4,200 Shares	99,273	114,828
Marvell Technology Group, Ltd.	Common Stock - 3,100 Shares	55,042	57,505
Masco Corporation	Common Stock - 3,500 Shares	61,606	44,310
Mastercard, Inc.	Common Stock - 700 Shares	143,155	156,877
Materion Corporation	Common Stock - 3,270 Shares	88,562	126,353
Mattel, Inc.	Common Stock - 3,600 Shares	74,006	91,548
McAfee, Inc.	Common Stock - 2,900 Shares	116,947	134,299
McDermott International, Inc.	Common Stock - 3,900 Shares	43,381	80,691
McDonald's Corporation	Common Stock - 5,600 Shares	303,672	429,856
The McGraw-Hill Companies, Inc.	Common Stock - 1,600 Shares	60,479	58,256
McKesson Corporation	Common Stock - 2,300 Shares	123,156	161,874
Medco Health Solutions, Inc.	Common Stock - 2,100 Shares	95,939	128,667
Medicis Pharmaceutical Corporation	Common Stock - 3,600 Shares	106,581	96,444
Mednax, Inc.	Common Stock - 1,100 Shares	68,387	74,019
Medtronic, Inc.	Common Stock - 3,900 Shares	184,739	144,651
MEMC Electronics Materials, Inc.	Common Stock - 1,000 Shares	70,273	11,260
Merck & Company, Inc.	Common Stock - 16,167 Shares	495,194	582,659
Methlife, Inc.	Common Stock - 5,800 Shares	244,897	257,752
MFA Financial, Inc.	Common Stock - 28,200 Shares	210,164	230,112
Micron Technology, Inc.	Common Stock - 41,200 Shares	322,756	330,424

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Microsoft Corporation	Common Stock - 49,900 Shares	\$ 1,233,429	\$ 1,393,208
Mid-America Apartment Communities, Inc.	Common Stock - 1,620 Shares	90,748	102,854
Middleby Corporation	Common Stock - 920 Shares	42,121	77,666
MIPS Technologies, Inc.	Common Stock - 6,850 Shares	76,555	103,846
Molina Healthcare, Inc.	Common Stock - 4,290 Shares	124,564	119,477
Monro Muffler Brake, Inc.	Common Stock - 2,910 Shares	80,424	100,657
Monsanto Company	Common Stock - 3,900 Shares	262,433	271,596
Moody's Corporation	Common Stock - 4,300 Shares	127,008	114,122
Morgan Stanley	Common Stock - 8,300 Shares	249,083	225,843
Motorola, Inc.	Common Stock - 12,900 Shares	105,586	117,003
Murphy Oil Corporation	Common Stock - 3,200 Shares	173,469	238,560
National Cinemedia, Inc.	Common Stock - 5,250 Shares	69,143	104,528
National Semiconductor Corporation	Common Stock - 17,200 Shares	234,610	236,672
Net 1 Universal Electronic Payment Systems Technologies, Inc.	Common Stock - 4,200 Shares	68,333	51,492
Netflix, Inc.	Common Stock - 400 Shares	73,460	70,280
Netgear, Inc.	Common Stock - 2,470 Shares	37,545	83,190
Newfield Exploration Company	Common Stock - 1,800 Shares	63,181	129,798
Nextera Energy, Inc.	Common Stock - 1,900 Shares	95,195	98,781
NII Holdings, Inc.	Common Stock - 900 Shares	38,421	40,194
Nike, Inc.	Common Stock - 1,700 Shares	77,635	145,214
Nisource, Inc.	Common Stock - 8,500 Shares	147,334	149,770
Northern Trust Corporation	Common Stock - 2,100 Shares	118,971	116,361
Northrop Grumman Corporation	Common Stock - 800 Shares	50,442	51,824
Nu Skin Enterprises, Inc.	Common Stock - 2,740 Shares	40,963	82,912
Nucor Corporation	Common Stock - 2,300 Shares	89,484	100,786
Nvidia Corporation	Common Stock - 6,000 Shares	96,635	92,400
NYSE Euronext, Inc.	Common Stock - 2,600 Shares	74,623	77,948
Occidental Petroleum Corporation	Common Stock - 4,000 Shares	237,271	392,400
Ocwen Financial Corporation	Common Stock - 7,300 Shares	78,141	69,642
OGE Energy Corporation	Common Stock - 5,000 Shares	178,417	227,700
Omnicare, Inc.	Common Stock - 2,700 Shares	67,596	68,553
Omnicom Group, Inc.	Common Stock - 2,300 Shares	99,047	105,340
Omnivision Technologies, Inc.	Common Stock - 3,550 Shares	81,080	105,116
Onyx Pharmaceuticals, Inc.	Common Stock - 1,470 Shares	38,654	54,199
OpenTable, Inc.	Common Stock - 980 Shares	61,995	69,070
Oracle Corporation	Common Stock - 1,300 Shares	37,359	40,690
Oriental Financial Group, Inc.	Common Stock - 5,800 Shares	80,364	72,442
Orion Marine Group, Inc.	Common Stock - 4,900 Shares	103,016	56,840
Oshkosh Corporation	Common Stock - 4,800 Shares	168,816	169,152
P.F. Chang's China Bistro, Inc.	Common Stock - 1,940 Shares	90,185	94,012
Paccar, Inc.	Common Stock - 1,200 Shares	38,843	68,904
PartnerRe Ltd.	Common Stock - 1,500 Shares	109,258	120,525
Paychex, Inc.	Common Stock - 800 Shares	22,347	24,728
PDL Biopharma Inc.	Common Stock - 7,300 Shares	61,720	45,479
Peabody Energy Corporation	Common Stock - 2,700 Shares	105,719	172,746
Pepsico, Inc.	Common Stock - 11,030 Shares	644,077	720,590
Pfizer, Inc.	Common Stock - 40,557 Shares	756,014	710,153
Phillip Morris International, Inc.	Common Stock - 7,200 Shares	327,865	421,416
Pinnacle West Capital Corporation	Common Stock - 5,700 Shares	212,412	236,265
Pioneer Drilling Company	Common Stock - 7,010 Shares	55,790	61,758
Plantronics, Inc.	Common Stock - 1,900 Shares	52,033	70,718
PNC Financial Services Group	Common Stock - 3,600 Shares	183,744	218,592
Portfolio Recovery Associates, Inc.	Common Stock - 1,600 Shares	108,480	120,320
Potash Corporation of Saskatchewan, Inc.	Common Stock - 500 Shares	66,034	77,415
Power-One, Inc.	Common Stock - 8,900 Shares	93,029	90,780
PPL Corporation	Common Stock - 4,500 Shares	139,526	118,440
Praxair, Inc.	Common Stock - 1,800 Shares	128,320	171,846
Precision Castparts Corporation	Common Stock - 1,400 Shares	147,281	194,894
Priceline.com, Inc.	Common Stock - 300 Shares	60,450	119,865
Principal Financial Group	Common Stock - 2,800 Shares	72,911	91,168
Procter & Gamble Company	Common Stock - 16,986 Shares	953,279	1,092,709
Progress Software Corporation	Common Stock - 2,630 Shares	85,158	111,302
Prologis-SBI	Common Stock - 3,200 Shares	40,769	46,208
Prudential Financial, Inc.	Common Stock - 1,100 Shares	44,593	64,581
PS Business Parks, Inc.	Common Stock - 1,960 Shares	110,882	109,211
Public Service Enterprise Group, Inc.	Common Stock - 1,200 Shares	36,434	38,172
Public Storage	Common Stock - 900 Shares	90,655	91,278
QEP Resources, Inc.	Common Stock - 600 Shares	22,847	21,786
Qualcomm, Inc.	Common Stock - 9,300 Shares	371,871	460,257
Quanta Services, Inc.	Common Stock - 800 Shares	18,719	15,936
Quest Software, Inc.	Common Stock - 3,640 Shares	98,986	100,974

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Questcor Pharmaceutal, Inc.	Common Stock - 4,700 Shares	\$ 30,014	\$ 69,231
Ralcorp Holdings, Inc.	Common Stock - 3,300 Shares	202,164	214,533
Range Resources Corporation	Common Stock - 2,000 Shares	105,257	89,960
Rayonier, Inc.	Common Stock - 3,200 Shares	135,624	168,064
Raytheon Company	Common Stock - 300 Shares	14,494	13,902
Realpage, Inc.	Common Stock - 2,720 Shares	71,990	84,130
Red Hat, Inc.	Common Stock - 2,600 Shares	56,935	118,690
Regal Entertainment Group	Common Stock - 10,000 Shares	140,085	117,400
Regions Financial Corporation	Common Stock - 10,200 Shares	52,753	71,400
Renaissance Holdings, Ltd.	Common Stock - 1,900 Shares	119,322	121,011
Rent-A-Center, Inc.	Common Stock - 3,000 Shares	90,464	96,840
Republic Services, Inc.	Common Stock - 4,270 Shares	100,684	127,502
Rex Energy Corporation	Common Stock - 7,290 Shares	94,585	99,509
Riverbed Technology, Inc.	Common Stock - 2,780 Shares	43,250	97,773
Robbins & Myers, Inc.	Common Stock - 3,440 Shares	83,112	123,083
Robert Half International, Inc.	Common Stock - 1,100 Shares	36,262	33,660
Rock-Tenn Company	Common Stock - 1,740 Shares	69,635	93,873
Rockwell Automation, Inc.	Common Stock - 2,500 Shares	94,188	179,275
Ross Stores, Inc.	Common Stock - 1,800 Shares	90,855	113,850
RPC, Inc.	Common Stock - 5,650 Shares	72,483	102,378
Ryder System, Inc.	Common Stock - 1,200 Shares	50,846	63,168
Schlumberger Ltd.	Common Stock - 9,271 Shares	484,129	774,129
Charles Schwab Corporation	Common Stock - 6,400 Shares	99,491	109,504
Sempra Energy Corporation	Common Stock - 1,600 Shares	84,233	83,968
Semtech Corporation	Common Stock - 4,260 Shares	72,476	96,446
Sensient Technologies Corporation	Common Stock - 1,900 Shares	51,259	69,787
SFN Group, Inc.	Common Stock - 10,630 Shares	70,311	103,749
Sherwin-Williams Company	Common Stock - 1,100 Shares	70,561	92,125
Shutterfly, Inc.	Common Stock - 3,260 Shares	85,280	114,198
Simon Property Group, Inc.	Common Stock - 2,311 Shares	169,953	229,921
Sirona Dental Systems, Inc.	Common Stock - 2,430 Shares	83,226	101,525
Skyworks Solutions, Inc.	Common Stock - 1,800 Shares	24,096	51,534
SLM Corporation	Common Stock - 5,100 Shares	52,144	64,209
Solarwinds, Inc.	Common Stock - 4,850 Shares	92,114	93,363
Sonosite, Inc.	Common Stock - 3,390 Shares	106,231	107,124
Sothebys, Inc.	Common Stock - 1,010 Shares	37,094	45,450
Southwest Airlines Company	Common Stock - 5,800 Shares	72,889	75,284
Southwestern Energy Company	Common Stock - 3,900 Shares	155,801	145,977
Spectra Energy Corporation	Common Stock - 6,600 Shares	137,684	164,934
Sprint Nextel Corporation	Common Stock - 36,200 Shares	176,220	153,126
St. Jude Medical, Inc.	Common Stock - 2,300 Shares	86,903	98,325
Stanley Black & Decker, Inc.	Common Stock - 600 Shares	28,390	40,122
Starbucks Corporation	Common Stock - 6,900 Shares	87,701	221,697
Starwood Hotels & Resorts Worldwide, Inc.	Common Stock - 1,400 Shares	39,129	85,092
State Street Corporation	Common Stock - 4,600 Shares	182,761	213,164
Stec, Inc.	Common Stock - 2,830 Shares	46,622	49,950
Steiner Leisure Ltd.	Common Stock - 2,250 Shares	69,773	105,075
Steris Corporation	Common Stock - 2,870 Shares	82,543	104,640
Stillwater Mining Company	Common Stock - 4,710 Shares	54,417	100,559
STR Holdings, Inc.	Common Stock - 4,560 Shares	103,734	91,200
Stryker Corporation	Common Stock - 3,100 Shares	155,083	166,470
Sturm Ruger & Company, Inc.	Common Stock - 2,900 Shares	38,244	44,341
Suncor Energy, Inc.	Common Stock - 3,400 Shares	73,216	130,186
Suntrust Banks, Inc.	Common Stock - 1,100 Shares	28,771	32,461
Sysco Corporation	Common Stock - 3,700 Shares	101,858	108,780
Target Corporation	Common Stock - 3,500 Shares	200,277	210,455
TE Connectivity Ltd.	Common Stock - 3,600 Shares	90,331	127,440
Teco Energy, Inc.	Common Stock - 3,600 Shares	46,915	64,080
Tekelec, Inc.	Common Stock - 7,800 Shares	119,027	92,898
Tellabs, Inc.	Common Stock - 8,300 Shares	53,639	56,274
Tenneco, Inc.	Common Stock - 2,510 Shares	57,877	103,312
Tessera Technologies, Inc.	Common Stock - 6,900 Shares	142,376	152,835
Textron, Inc.	Common Stock - 3,800 Shares	78,887	89,832
Thermo Fisher Scientific, Inc.	Common Stock - 2,100 Shares	98,845	116,256
Tibco Software, Inc.	Common Stock - 4,720 Shares	38,596	93,031
Time Warner Cable, Inc.	Common Stock - 2,931 Shares	133,639	193,534
Time Warner, Inc.	Common Stock - 8,266 Shares	251,542	265,917
Titan International, Inc.	Common Stock - 4,530 Shares	49,006	88,516
Total System Services, Inc.	Common Stock - 8,400 Shares	149,516	129,192
Tower Group, Inc.	Common Stock - 3,960 Shares	85,465	101,297
Travelers Companies, Inc.	Common Stock - 1,500 Shares	69,599	83,565

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
True Religion Apparel, Inc.	Common Stock - 3,300 Shares	\$ 68,789	\$ 73,458
Tutor Perini Corporation	Common Stock - 4,600 Shares	92,745	98,486
Ulta Salon, Cosmetics & Fragrance, Inc.	Common Stock - 3,430 Shares	70,014	116,620
Union Pacific Corporation	Common Stock - 3,400 Shares	183,142	315,044
Unisys Corporation	Common Stock - 2,800 Shares	68,038	72,492
United Natural Foods, Inc.	Common Stock - 2,850 Shares	88,402	104,538
United Online, Inc.	Common Stock - 7,100 Shares	47,356	46,860
United Parcel Service, Inc.	Common Stock - 4,700 Shares	263,819	341,126
United States Steel Corporation	Common Stock - 1,600 Shares	50,632	93,472
United Technologies Corporation	Common Stock - 6,200 Shares	385,094	488,064
Unitedhealth Group, Inc.	Common Stock - 7,200 Shares	240,169	259,992
US Bancorp Delaware	Common Stock - 12,400 Shares	251,479	334,428
USEC, Inc.	Common Stock - 8,600 Shares	48,404	51,772
Valassis Communications, Inc.	Common Stock - 2,900 Shares	97,160	93,815
Valeant Pharmaceuticals International, Inc.	Common Stock - 3,300 Shares	49,319	93,357
Valero Energy Corporation	Common Stock - 3,100 Shares	146,582	71,672
Valueclick, Inc.	Common Stock - 11,400 Shares	124,502	182,742
Vanda Pharmaceuticals, Inc.	Common Stock - 5,170 Shares	59,171	48,908
Venoco, Inc.	Common Stock - 4,600 Shares	83,401	84,870
Verifone Systems, Inc.	Common Stock - 2,830 Shares	56,932	109,125
Visa, Inc.	Common Stock - 1,900 Shares	161,131	133,722
Vornado Realty Trust	Common Stock - 1,300 Shares	112,847	108,329
Vulcan Materials Company	Common Stock - 2,400 Shares	104,123	106,464
Wal-Mart Stores, Inc.	Common Stock - 3,700 Shares	179,765	199,541
Walgreen Company	Common Stock - 4,200 Shares	139,848	163,632
Walt Disney Company	Common Stock - 10,200 Shares	273,429	382,602
Warnaco Group, Inc.	Common Stock - 1,740 Shares	92,308	95,822
Waters Corporation	Common Stock - 700 Shares	40,541	54,397
Watsco, Inc.	Common Stock - 1,340 Shares	70,041	84,527
Wellpoint, Inc.	Common Stock - 3,100 Shares	174,768	176,266
Wells Fargo & Company	Common Stock - 27,851 Shares	691,895	863,102
Westar Energy, Inc.	Common Stock - 8,600 Shares	179,698	216,376
Western Union Company	Common Stock - 5,500 Shares	90,705	102,135
Weyerhaeuser Company	Common Stock - 5,375 Shares	152,063	101,749
White Mountains Insurance Group	Common Stock - 400 Shares	127,856	134,240
Whiting Petroleum Corporation	Common Stock - 600 Shares	29,382	70,314
Whole Foods Market, Inc.	Common Stock - 1,800 Shares	45,464	91,062
John Wiley & Sons, Inc.	Common Stock - 1,100 Shares	47,620	49,764
Williams Companies, Inc.	Common Stock - 5,700 Shares	87,630	140,904
Willis Group Holdings Public Limited Company	Common Stock - 4,100 Shares	120,418	141,983
Woodward, Inc.	Common Stock - 3,390 Shares	109,761	127,328
World Fuel Services Corporation	Common Stock - 2,620 Shares	56,221	94,739
Worthington Industries, Inc.	Common Stock - 7,120 Shares	110,807	131,008
Wright Express Corporation	Common Stock - 1,000 Shares	27,311	46,000
Wynn Resorts Ltd.	Common Stock - 200 Shares	12,602	20,768
Xerox Corporation	Common Stock - 4,800 Shares	53,161	55,296
Zimmer Holdings, Inc.	Common Stock - 2,300 Shares	135,013	123,464
Zions Bancorp	Common Stock - 2,700 Shares	69,347	65,421
3M Company	Common Stock - 5,300 Shares	370,669	457,387
Total Common Stock		63,457,408	75,214,489
GMO Global Balanced Asset Allocation Fund III	Mutual Fund - 1,379,672 shares	14,711,476	13,782,925
JPMorgan Prime Morgan Shares*	Mutual Fund - 3,741,014 shares	3,741,014	3,741,014
PIMCO Long Duration Total Return Institutional	Mutual Fund - 4,502,346 shares	45,727,515	48,850,457
Total Mutual Funds		64,180,005	66,374,396
Artio International Equity Fund II	Collective Trust Fund - 190,716 shares	21,718,672	27,714,884
Wellington Trust Company Opportunistic Investment Growth Fund	Collective Trust Fund - 1,222,582 shares	12,820,843	14,463,147
Total Collective Trust Funds		34,539,515	42,178,031
		\$ 162,176,928	\$ 183,766,916

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2010

EIN: 20-1897619
PLAN NUMBER: 002

Series of Transactions:	Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred With Transaction	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain (Loss)
JP Morgan Domestic Liquidity Fund*		Collective Trust Fund	\$ 21,677,644	\$ -	\$ -	\$ -	\$ 21,677,644	\$ 21,677,644	\$ -
			\$ -	\$ 24,418,492	\$ -	\$ -	\$ 24,418,492	\$ 24,418,492	\$ -
JPMorgan Prime Morgan Shares*		Mutual Fund	\$ 10,519,253	\$ -	\$ -	\$ -	\$ 10,519,253	\$ 10,519,253	\$ -
			\$ -	\$ 6,778,242	\$ -	\$ -	\$ 6,778,242	\$ 6,778,242	\$ -
PIMCO Funds Pacific Investment Management		Mutual Fund	\$ 4,403,187	\$ -	\$ -	\$ -	\$ 4,403,187	\$ 4,403,187	\$ -
			\$ -	\$ 6,621,781	\$ -	\$ -	\$ 5,243,273	\$ 6,621,781	\$ 1,378,508

* Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Abbott Laboratories	Common Stock - 6,000 Shares	\$ 281,118	\$ 287,460
Abovenet, Inc.	Common Stock - 1,430 Shares	87,789	83,598
Accenture PLC	Common Stock - 1,500 Shares	48,323	72,735
ACI Worldwide, Inc.	Common Stock - 3,590 Shares	70,403	96,463
Actuant Corporation	Common Stock - 5,140 Shares	100,715	136,827
Axiom Corporation	Common Stock - 5,640 Shares	86,745	96,726
Adobe Systems, Inc.	Common Stock - 6,800 Shares	185,761	209,304
Adtran, Inc.	Common Stock - 2,620 Shares	87,729	94,870
Advanced Micro Devices, Inc.	Common Stock - 9,300 Shares	64,479	76,074
Advent Software, Inc.	Common Stock - 1,760 Shares	60,304	101,939
Advisory Board Company	Common Stock - 1,880 Shares	81,551	89,544
Aeropostale, Inc.	Common Stock - 5,900 Shares	135,026	145,376
The AES Corporation	Common Stock - 17,400 Shares	184,723	211,932
AFLAC, Inc.	Common Stock - 1,100 Shares	30,760	62,073
Agilent Technologies, Inc.	Common Stock - 2,400 Shares	81,083	99,432
Agnico Eagle Mines	Common Stock - 1,000 Shares	62,159	76,700
Air Products & Chemicals, Inc.	Common Stock - 200 Shares	17,033	18,190
Akami Technologies	Common Stock - 700 Shares	19,017	32,935
Alaska Air Group, Inc.	Common Stock - 900 Shares	49,622	51,021
Allegheny Energy, Inc.	Common Stock - 3,800 Shares	96,889	92,112
Allergan, Inc.	Common Stock - 1,700 Shares	84,976	116,739
Alliant Energy Corporation	Common Stock - 5,300 Shares	170,463	194,881
Allstate Corporation	Common Stock - 6,200 Shares	189,025	197,656
Alpha Natural Resources, Inc.	Common Stock - 800 Shares	37,421	48,024
Altria Group, Inc.	Common Stock - 6,300 Shares	111,331	155,106
Amazon.com, Inc.	Common Stock - 2,700 Shares	151,632	486,000
Amedisys, Inc.	Common Stock - 2,200 Shares	93,515	73,700
American Electric Power Company, Inc.	Common Stock - 1,400 Shares	50,520	50,372
American Express Company	Common Stock - 5,000 Shares	217,212	214,600
American Medical Systems Holdings, Inc.	Common Stock - 4,400 Shares	68,948	82,984
American Tower Corporation	Common Stock - 2,700 Shares	86,637	139,428
Amerisourcebergen Corporation	Common Stock - 2,000 Shares	67,381	68,240
Amgen, Inc.	Common Stock - 5,000 Shares	348,063	274,500
Anadarko Petroleum Corporation	Common Stock - 700 Shares	51,590	53,312
Anadigics, Inc.	Common Stock - 13,890 Shares	89,783	96,258
Analogic Corporation	Common Stock - 1,990 Shares	91,327	98,525
Aon Corporation	Common Stock - 4,600 Shares	184,759	211,646
Apple, Inc.	Common Stock - 4,700 Shares	595,995	1,516,032
Applied Industrial Technologies, Inc.	Common Stock - 3,770 Shares	110,295	122,450
Applied Materials, Inc.	Common Stock - 26,300 Shares	344,655	369,515
Applied Microcircuits Corporation	Common Stock - 8,990 Shares	90,503	96,013
Arch Capital Group Ltd.	Common Stock - 500 Shares	31,578	44,025
Archer-Daniels-Midland Company	Common Stock - 2,000 Shares	59,104	60,160
Ariba, Inc.	Common Stock - 4,920 Shares	82,128	115,571
Arma Group, Inc.	Common Stock - 10,800 Shares	122,424	121,176
Arthrocare Corporation	Common Stock - 2,580 Shares	78,309	80,135
Aruba Networks, Inc.	Common Stock - 3,440 Shares	29,874	71,827
ArvinMeritor, Inc.	Common Stock - 5,190 Shares	82,888	106,499
Aspen Insurance Holdings Ltd.	Common Stock - 5,700 Shares	154,986	163,134
AT&T, Inc.	Common Stock - 40,245 Shares	1,191,978	1,182,398
Autodesk, Inc.	Common Stock - 2,600 Shares	64,150	99,320
Automatic Data Processing, Inc.	Common Stock - 2,600 Shares	104,829	120,328
Autozone, Inc.	Common Stock - 600 Shares	91,824	163,554
Avalonbay Communities, Inc.	Common Stock - 200 Shares	11,878	22,510
Avon Products, Inc.	Common Stock - 5,800 Shares	169,474	168,548
Baker Hughes, Inc.	Common Stock - 4,041 Shares	237,801	231,024
Bank of America Corporation	Common Stock - 42,672 Shares	517,295	569,244
Bank of New York Mellon Corporation	Common Stock - 4,700 Shares	161,525	141,940
Bank of the Ozarks	Common Stock - 2,130 Shares	80,420	92,336
C.R. Bard, Inc.	Common Stock - 1,000 Shares	74,523	91,770
Barrick Gold Corporation	Common Stock - 1,500 Shares	67,097	79,770
Baxter International, Inc.	Common Stock - 3,000 Shares	154,606	151,860
Bed Bath & Beyond, Inc.	Common Stock - 6,500 Shares	155,981	216,260
Berkshire Hathaway, Inc.	Common Stock - 4,400 Shares	490,319	520,715
Biogen Idec, Inc.	Common Stock - 1,000 Shares	53,561	67,050
H&R Block, Inc.	Common Stock - 4,100 Shares	54,635	48,831
Boeing Company	Common Stock - 5,200 Shares	335,061	339,352
Boston Scientific Corporation	Common Stock - 7,600 Shares	63,738	57,532
Bottomline Technologies	Common Stock - 5,150 Shares	95,642	111,807
Bristol-Myers Squibb Company	Common Stock - 7,000 Shares	176,807	185,360
Bruker Corporation	Common Stock - 3,100 Shares	31,752	51,460

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Buckle	Common Stock - 2,300 Shares	\$ 78,889	\$ 86,871
CA Technologies	Common Stock - 11,600 Shares	248,146	283,504
Cablevision Systems Corporation NY Group	Common Stock - 2,600 Shares	46,893	87,984
Caliper Life Sciences, Inc.	Common Stock - 7,850 Shares	45,160	49,769
Calpine Corporation	Common Stock - 5,500 Shares	63,448	73,370
Campbell Soup Company	Common Stock - 2,200 Shares	66,631	76,450
Cardtronics, Inc.	Common Stock - 4,000 Shares	65,860	70,800
Carmax, Inc.	Common Stock - 700 Shares	21,847	22,316
Carnival Corporation	Common Stock - 3,100 Shares	126,367	142,941
Carters, Inc.	Common Stock - 3,800 Shares	97,086	112,138
Caterpillar, Inc.	Common Stock - 1,900 Shares	150,534	177,954
CB Richard Ellis Group, Inc.	Common Stock - 3,700 Shares	55,863	75,776
Celgene Corporation	Common Stock - 3,700 Shares	183,755	218,818
Centerpoint Energy, Inc.	Common Stock - 25,800 Shares	338,878	405,576
Cephalon, Inc.	Common Stock - 2,700 Shares	173,440	166,644
Cephoid	Common Stock - 4,540 Shares	92,931	103,285
CH Robinson Worldwide, Inc.	Common Stock - 800 Shares	38,873	64,152
Chart Industries, Inc.	Common Stock - 2,100 Shares	43,459	70,938
The Cheesecake Factory, Inc.	Common Stock - 3,370 Shares	69,232	103,324
Chevron Corporation	Common Stock - 11,100 Shares	799,282	1,012,875
Chubb Corporation	Common Stock - 3,000 Shares	141,839	178,920
Churchill Downs, Inc.	Common Stock - 700 Shares	25,868	30,380
Cigna Corporation	Common Stock - 2,000 Shares	62,424	73,320
Cintas Corporation	Common Stock - 1,600 Shares	44,655	44,736
Cisco Systems, Inc.	Common Stock - 18,600 Shares	395,828	376,278
CIT Group, Inc.	Common Stock - 600 Shares	21,220	28,260
Citigroup, Inc.	Common Stock - 148,100 Shares	579,549	700,513
Clearwater Paper Corporation	Common Stock - 1,100 Shares	61,847	86,130
Cliffs Natural Resources, Inc.	Common Stock - 900 Shares	49,660	70,209
CME Group, Inc.	Common Stock - 400 Shares	125,958	128,700
CMS Energy Corporation	Common Stock - 13,900 Shares	189,403	258,540
Conch, Inc.	Common Stock - 3,600 Shares	128,331	199,116
The Coca-Cola Company	Common Stock - 10,600 Shares	484,104	697,162
Coeur d'Alene Mines Corporation	Common Stock - 4,020 Shares	103,761	109,826
Coherent, Inc.	Common Stock - 2,590 Shares	98,027	116,913
Coinstar, Inc.	Common Stock - 1,720 Shares	82,743	97,077
Colgate-Palmolive Company	Common Stock - 2,500 Shares	174,241	200,925
Comcast Corporation	Common Stock - 12,500 Shares	222,584	274,625
Computer Sciences Corporation	Common Stock - 1,300 Shares	55,500	64,480
Comtech Telecommunications Corporation	Common Stock - 2,200 Shares	69,514	61,006
ConocoPhillips	Common Stock - 4,700 Shares	278,379	320,070
Consol Energy, Inc.	Common Stock - 1,000 Shares	45,726	48,740
Constellation Energy Group, Inc.	Common Stock - 4,500 Shares	122,053	137,835
Cooper Industries Public Limited Company	Common Stock - 2,100 Shares	83,956	122,409
Cooper Tire & Rubber Company	Common Stock - 4,380 Shares	69,797	103,280
Corinthian Colleges, Inc.	Common Stock - 5,500 Shares	82,540	28,655
Corning, Inc.	Common Stock - 10,500 Shares	180,176	202,860
Corporate Executive Board Company	Common Stock - 2,150 Shares	80,033	80,733
Covidien, Ltd.	Common Stock - 1,400 Shares	50,693	63,924
Crocs, Inc.	Common Stock - 2,970 Shares	23,461	50,846
Crown Castle International Corporation	Common Stock - 3,900 Shares	115,383	170,937
Crown Holdings, Inc.	Common Stock - 3,500 Shares	74,471	116,830
CSX Corporation	Common Stock - 3,200 Shares	136,333	206,752
Cubist Pharmaceuticals, Inc.	Common Stock - 4,400 Shares	90,451	94,160
Cummins, Inc.	Common Stock - 1,300 Shares	120,243	143,013
CVS Caremark Corporation	Common Stock - 7,569 Shares	228,424	263,174
Danaher Corporation	Common Stock - 6,300 Shares	231,624	297,171
Darling International, Inc.	Common Stock - 8,070 Shares	67,608	107,170
Davita, Inc.	Common Stock - 1,200 Shares	61,272	83,388
Deckers Outdoor Corporation	Common Stock - 600 Shares	23,794	47,844
Dell, Inc.	Common Stock - 10,900 Shares	212,253	147,695
Dentsply International, Inc.	Common Stock - 1,500 Shares	43,424	51,255
Devon Energy Corporation	Common Stock - 1,200 Shares	86,664	94,212
Diamond Offshore Drilling, Inc.	Common Stock - 300 Shares	19,473	20,061
DIRECTV	Common Stock - 2,300 Shares	84,192	91,839
Discover Financial Services	Common Stock - 3,700 Shares	64,767	68,561
Discovery Communications, Inc.	Common Stock - 3,000 Class C Shares	69,134	110,070
Dominion Resources, Inc. (Virginia)	Common Stock - 700 Shares	30,061	29,904
Dow Chemical Company	Common Stock - 3,200 Shares	85,402	109,248
DSW, Inc.	Common Stock - 2,370 Shares	62,883	92,667
DuPont (E.I.) DeNemours & Company	Common Stock - 2,100 Shares	80,747	104,748

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Eastman Chemical Company	Common Stock - 1,200 Shares	\$ 77,275	\$ 100,896
eBay, Inc.	Common Stock - 1,700 Shares	47,204	47,311
EchoStar Corporation	Common Stock - 4,100 Shares	113,203	102,377
El Paso Corporation	Common Stock - 9,900 Shares	124,020	136,224
Electronic Arts	Common Stock - 1,800 Shares	95,034	29,484
EMC Corporation	Common Stock - 10,700 Shares	156,807	245,030
Emcor Group, Inc.	Common Stock - 4,300 Shares	111,501	124,614
Emergency Medical Services L.P.	Common Stock - 2,400 Shares	117,011	155,064
Emerson Electric Company	Common Stock - 7,900 Shares	350,956	451,643
Endo Pharmaceutical Holdings, Inc.	Common Stock - 4,000 Shares	98,599	142,840
Energizer Holdings, Inc.	Common Stock - 600 Shares	39,889	43,740
EnerSys	Common Stock - 6,020 Shares	118,544	193,362
Entergy Corporation	Common Stock - 2,300 Shares	196,998	162,909
EOG Resources, Inc.	Common Stock - 1,500 Shares	113,642	137,115
EQT Corporation	Common Stock - 1,400 Shares	54,100	62,776
Esterline Technologies Corporation	Common Stock - 700 Shares	41,442	48,013
Evercore Partners, Inc.	Common Stock - 3,390 Shares	105,208	115,260
Exelon Corporation	Common Stock - 5,400 Shares	263,857	224,856
Expeditors International of Washington, Inc.	Common Stock - 1,300 Shares	48,703	70,980
Express Scripts, Inc.	Common Stock - 3,300 Shares	107,320	178,365
Exxon Mobil Corporation	Common Stock - 26,479 Shares	1,777,932	1,936,144
EZCorp, Inc.	Common Stock - 3,280 Shares	75,988	88,986
Fastenal Company	Common Stock - 1,200 Shares	47,567	71,892
FedEx Corporation	Common Stock - 1,500 Shares	110,239	139,515
Fidelity National Information Services, Inc.	Common Stock - 1,200 Shares	19,108	32,868
Fifth Third Bancorp	Common Stock - 6,400 Shares	49,790	93,952
Finish Line, Inc.	Common Stock - 5,110 Shares	38,427	87,841
First Horizon National Corporation	Common Stock - 3,700 Shares	39,545	43,586
First Solar, Inc.	Common Stock - 200 Shares	29,495	26,028
Firstenergy Corporation	Common Stock - 2,200 Shares	82,730	81,444
Fiserv, Inc.	Common Stock - 1,000 Shares	52,454	58,560
Fluor Corporation	Common Stock - 1,600 Shares	73,006	106,016
FMC Technologies, Inc.	Common Stock - 2,300 Shares	79,370	204,493
Ford Motor Company	Common Stock - 13,400 Shares	154,177	224,986
Fortune Brands, Inc.	Common Stock - 1,700 Shares	73,325	102,425
Foster Wheeler AG	Common Stock - 4,300 Shares	121,690	148,436
Franklin Resources, Inc.	Common Stock - 1,000 Shares	109,615	111,210
Freeport-McMoran Copper & Gold, Inc.	Common Stock - 2,903 Shares	149,763	348,621
FTI Consulting, Inc.	Common Stock - 2,600 Shares	88,247	96,928
Gamestop Corporation	Common Stock - 6,300 Shares	135,935	144,144
Gap, Inc.	Common Stock - 5,600 Shares	89,317	123,984
General Dynamics Corporation	Common Stock - 1,600 Shares	100,799	113,536
General Electric Company	Common Stock - 48,500 Shares	1,035,518	887,065
General Mills, Inc.	Common Stock - 6,600 Shares	236,413	234,894
General Motors Company	Common Stock - 4,800 Shares	163,992	176,928
Genuine Parts Company	Common Stock - 500 Shares	16,730	25,670
Gilead Sciences, Inc.	Common Stock - 5,000 Shares	187,808	181,200
Gleacher & Company, Inc.	Common Stock - 20,860 Shares	51,477	49,438
Global Cash Access Holdings, Inc.	Common Stock - 4,300 Shares	29,803	13,717
Goldman Sachs Group, Inc.	Common Stock - 2,900 Shares	389,641	487,664
Goodrich Corporation	Common Stock - 200 Shares	10,224	17,614
Google, Inc.	Common Stock - 1,400 Shares	570,397	831,558
GT Solar International, Inc.	Common Stock - 13,800 Shares	81,302	125,856
Haemonetics Corporation	Common Stock - 1,200 Shares	69,254	75,816
Halliburton Company	Common Stock - 1,900 Shares	41,635	77,577
Hanover Insurance Group, Inc.	Common Stock - 2,900 Shares	121,202	135,488
Harley-Davidson, Inc.	Common Stock - 2,700 Shares	81,100	93,609
Harman International Industries, Inc.	Common Stock - 1,700 Shares	70,284	78,710
Hartford Financial Services Group, Inc.	Common Stock - 1,100 Shares	6,234	29,139
HCC Insurance Holdings, Inc.	Common Stock - 7,300 Shares	196,200	211,262
Hess Corporation	Common Stock - 2,100 Shares	117,180	160,734
Hewlett-Packard Company	Common Stock - 12,900 Shares	536,120	543,090
Hittite Microwave Corporation	Common Stock - 1,710 Shares	92,245	104,378
Home Depot, Inc.	Common Stock - 7,200 Shares	253,437	252,432
Honeywell International, Inc.	Common Stock - 5,300 Shares	222,863	281,748
Hospira, Inc.	Common Stock - 700 Shares	29,856	38,983
HSN, Inc.	Common Stock - 2,850 Shares	81,259	87,324
Humana, Inc.	Common Stock - 400 Shares	21,693	21,896
Idacorp, Inc.	Common Stock - 3,200 Shares	118,892	118,336
Igate Corporation	Common Stock - 4,340 Shares	91,376	85,541
II-VI, Inc.	Common Stock - 2,240 Shares	74,433	103,846

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 41 - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Illinois Tool Works, Inc.	Common Stock - 1,100 Shares	\$ 53,242	\$ 58,740
Impax Laboratories, Inc.	Common Stock - 6,900 Shares	118,297	138,759
Ingersoll-Rand PLC	Common Stock - 2,100 Shares	80,260	98,889
Insulet Corporation	Common Stock - 3,410 Shares	47,358	52,855
Intel Corporation	Common Stock - 12,300 Shares	235,440	258,669
Intercontinental Exchange, Inc.	Common Stock - 400 Shares	48,340	47,660
Interdigital, Inc.	Common Stock - 2,400 Shares	67,600	99,936
International Business Machine Corporation	Common Stock - 6,100 Shares	641,547	895,236
International Game Technology	Common Stock - 2,800 Shares	64,879	49,532
International Paper Company	Common Stock - 3,600 Shares	112,873	98,064
Intuitive Surgical, Inc.	Common Stock - 100 Shares	22,271	25,775
Invacare Corporation	Common Stock - 3,430 Shares	89,487	103,449
Invesco, Ltd.	Common Stock - 5,000 Shares	95,492	120,300
Investors Bancorp, Inc.	Common Stock - 7,430 Shares	92,254	97,482
Ion Geophysical Corporation	Common Stock - 12,490 Shares	64,760	105,915
JDS Uniphase Corporation	Common Stock - 4,900 Shares	63,116	70,952
Johnson & Johnson	Common Stock - 12,300 Shares	745,472	760,755
Johnson Controls, Inc.	Common Stock - 3,600 Shares	77,849	137,520
Joy Global, Inc.	Common Stock - 800 Shares	43,224	69,400
JP Morgan Chase & Company*	Common Stock - 21,500 Shares	767,258	912,030
Juniper Networks, Inc.	Common Stock - 4,000 Shares	91,469	147,680
J2 Global Communications, Inc.	Common Stock - 4,900 Shares	116,024	141,855
Kellogg Company	Common Stock - 3,900 Shares	183,895	199,212
Kemet Corporation	Common Stock - 8,800 Shares	103,189	128,304
Key Energy Services, Inc.	Common Stock - 8,220 Shares	79,454	106,696
Kimberly-Clark Corporation	Common Stock - 4,400 Shares	250,649	277,376
Kimco Realty Corporation	Common Stock - 5,300 Shares	67,144	95,612
Kohls Corporation	Common Stock - 5,200 Shares	250,992	282,568
Kraft Foods, Inc.	Common Stock - 6,619 Shares	179,419	208,565
Kraton Performance Polymers, Inc.	Common Stock - 3,470 Shares	93,533	107,397
Kroger Company	Common Stock - 6,100 Shares	126,419	136,396
Laboratory Corporation of America Holdings	Common Stock - 400 Shares	30,511	35,168
Lamar Advertising Company	Common Stock - 800 Shares	39,063	31,872
Las Vegas Sands Corporation	Common Stock - 2,000 Shares	79,897	91,900
Legg Mason, Inc.	Common Stock - 1,800 Shares	56,652	65,286
Lender Processing Services, Inc.	Common Stock - 4,000 Shares	153,508	118,080
Lennar Corporation	Common Stock - 1,700 Shares	30,719	31,875
Liberty Media Corporation	Common Stock - 5,800 Shares	59,937	91,466
Life Technologies Corporation	Common Stock - 900 Shares	36,479	49,950
Eli Lilly & Company	Common Stock - 4,400 Shares	231,334	154,176
Lincoln National Corporation	Common Stock - 1,000 Shares	25,056	27,810
Lockheed Martin Corporation	Common Stock - 1,100 Shares	97,213	76,901
Loews Corporation	Common Stock - 2,200 Shares	70,813	85,602
Lowe's Companies, Inc.	Common Stock - 15,000 Shares	378,481	376,200
Lufkin Industries, Inc.	Common Stock - 2,240 Shares	83,210	139,754
Macy's, Inc.	Common Stock - 5,800 Shares	113,540	146,740
Steven Madsen, Ltd.	Common Stock - 2,280 Shares	94,297	95,122
Manhattan Associates, Inc.	Common Stock - 2,830 Shares	77,305	86,428
Mantech International Corporation	Common Stock - 2,400 Shares	102,332	99,192
Markel Corporation	Common Stock - 300 Shares	95,554	113,439
Marriott International, Inc.	Common Stock - 2,064 Shares	69,366	85,739
Marsh & McLennan Companies, Inc.	Common Stock - 4,200 Shares	99,273	114,828
Marvell Technology Group, Ltd.	Common Stock - 3,100 Shares	55,042	57,505
Masco Corporation	Common Stock - 3,500 Shares	61,606	44,310
Mastercard, Inc.	Common Stock - 700 Shares	143,155	156,877
Materion Corporation	Common Stock - 3,270 Shares	88,562	126,353
Mattel, Inc.	Common Stock - 3,600 Shares	74,006	91,548
McAfee, Inc.	Common Stock - 2,900 Shares	116,947	134,299
McDermott International, Inc.	Common Stock - 3,900 Shares	43,381	80,691
McDonald's Corporation	Common Stock - 5,600 Shares	303,672	429,856
The McGraw-Hill Companies, Inc.	Common Stock - 1,600 Shares	60,479	58,256
McKesson Corporation	Common Stock - 2,300 Shares	123,156	161,874
Medco Health Solutions, Inc.	Common Stock - 2,100 Shares	95,939	128,667
Medicis Pharmaceutical Corporation	Common Stock - 3,600 Shares	106,581	96,444
Mednax, Inc.	Common Stock - 1,100 Shares	68,387	74,019
Medtronic, Inc.	Common Stock - 3,900 Shares	184,739	144,651
MEMC Electronics Materials, Inc.	Common Stock - 1,000 Shares	70,273	11,260
Merck & Company, Inc.	Common Stock - 16,167 Shares	495,194	582,659
Metlife, Inc.	Common Stock - 5,800 Shares	244,897	257,752
MFA Financial, Inc.	Common Stock - 28,200 Shares	210,164	230,112
Micron Technology, Inc.	Common Stock - 41,200 Shares	322,756	330,424

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Microsoft Corporation	Common Stock - 49,900 Shares	\$ 1,233,429	\$ 1,393,208
Mid-America Apartment Communities, Inc.	Common Stock - 1,620 Shares	90,748	102,854
Middleby Corporation	Common Stock - 920 Shares	42,121	77,666
MIPS Technologies, Inc.	Common Stock - 6,850 Shares	76,555	103,846
Molina Healthcare, Inc.	Common Stock - 4,290 Shares	124,564	119,477
Monro Muffler Brake, Inc.	Common Stock - 2,910 Shares	80,424	100,657
Monsanto Company	Common Stock - 3,900 Shares	262,433	271,596
Moody's Corporation	Common Stock - 4,300 Shares	127,008	114,122
Morgan Stanley	Common Stock - 8,300 Shares	249,083	225,843
Motorola, Inc.	Common Stock - 12,900 Shares	105,586	117,003
Murphy Oil Corporation	Common Stock - 3,200 Shares	173,469	238,560
National Cinemedia, Inc.	Common Stock - 5,250 Shares	69,143	104,528
National Semiconductor Corporation	Common Stock - 17,200 Shares	234,610	236,672
Net 1 Universal Electronic Payment Systems Technologies, Inc.	Common Stock - 4,200 Shares	68,333	51,492
Netflix, Inc.	Common Stock - 400 Shares	73,460	70,280
Netgear, Inc.	Common Stock - 2,470 Shares	37,545	83,190
Newfield Exploration Company	Common Stock - 1,800 Shares	63,181	129,798
Nextera Energy, Inc.	Common Stock - 1,900 Shares	95,195	98,781
NII Holdings, Inc.	Common Stock - 900 Shares	38,421	40,194
Nike, Inc.	Common Stock - 1,700 Shares	77,635	145,214
Nisource, Inc.	Common Stock - 8,500 Shares	147,334	149,770
Northern Trust Corporation	Common Stock - 2,100 Shares	118,971	116,361
Northrop Grumman Corporation	Common Stock - 800 Shares	50,442	51,824
Nu Skin Enterprises, Inc.	Common Stock - 2,740 Shares	40,963	82,912
Nucor Corporation	Common Stock - 2,300 Shares	89,484	100,786
Nvidia Corporation	Common Stock - 6,000 Shares	96,635	92,400
NYSE Euronext, Inc.	Common Stock - 2,600 Shares	74,623	77,948
Occidental Petroleum Corporation	Common Stock - 4,000 Shares	237,271	392,400
Ocwen Financial Corporation	Common Stock - 7,300 Shares	78,141	69,642
OGE Energy Corporation	Common Stock - 5,000 Shares	178,417	227,700
Omnicare, Inc.	Common Stock - 2,700 Shares	67,596	68,553
Omnicom Group, Inc.	Common Stock - 2,300 Shares	99,047	105,340
Omnivision Technologies, Inc.	Common Stock - 3,550 Shares	81,080	105,116
Onyx Pharmaceuticals, Inc.	Common Stock - 1,470 Shares	38,654	54,199
OpenTable, Inc.	Common Stock - 980 Shares	61,995	69,070
Oracle Corporation	Common Stock - 1,300 Shares	37,359	40,690
Oriental Financial Group, Inc.	Common Stock - 5,800 Shares	80,364	72,442
Orion Marine Group, Inc.	Common Stock - 4,900 Shares	103,016	56,840
Oshkosh Corporation	Common Stock - 4,800 Shares	168,816	169,152
P.F. Chang's China Bistro, Inc.	Common Stock - 1,940 Shares	90,185	94,012
Paccar, Inc.	Common Stock - 1,200 Shares	38,843	68,904
PartnerRe Ltd.	Common Stock - 1,500 Shares	109,258	120,525
Paychex, Inc.	Common Stock - 800 Shares	22,347	24,728
PDL Biopharma Inc.	Common Stock - 7,300 Shares	61,720	45,479
Peabody Energy Corporation	Common Stock - 2,700 Shares	105,719	172,746
Pepsico, Inc.	Common Stock - 11,030 Shares	644,077	720,590
Pfizer, Inc.	Common Stock - 40,557 Shares	756,014	710,153
Phillip Morris International, Inc.	Common Stock - 7,200 Shares	327,865	421,416
Pinnacle West Capital Corporation	Common Stock - 5,700 Shares	212,412	236,265
Pioneer Drilling Company	Common Stock - 7,010 Shares	55,790	61,758
Plantronics, Inc.	Common Stock - 1,900 Shares	52,033	70,718
PNC Financial Services Group	Common Stock - 3,600 Shares	183,744	218,592
Portfolio Recovery Associates, Inc.	Common Stock - 1,600 Shares	108,480	120,320
Potash Corporation of Saskatchewan, Inc.	Common Stock - 500 Shares	66,034	77,415
Power-One, Inc.	Common Stock - 8,900 Shares	93,029	90,780
PPL Corporation	Common Stock - 4,500 Shares	139,526	118,440
Praxair, Inc.	Common Stock - 1,800 Shares	128,320	171,846
Precision Castparts Corporation	Common Stock - 1,400 Shares	147,281	194,894
Priceline.com, Inc.	Common Stock - 300 Shares	60,450	119,865
Principal Financial Group	Common Stock - 2,800 Shares	72,911	91,168
Procter & Gamble Company	Common Stock - 16,986 Shares	953,279	1,092,709
Progress Software Corporation	Common Stock - 2,630 Shares	85,158	111,302
Prologis-SBI	Common Stock - 3,200 Shares	40,769	46,208
Prudential Financial, Inc.	Common Stock - 1,100 Shares	44,593	64,581
PS Business Parks, Inc.	Common Stock - 1,960 Shares	110,882	109,211
Public Service Enterprise Group, Inc.	Common Stock - 1,200 Shares	36,434	38,172
Public Storage	Common Stock - 900 Shares	90,655	91,278
QEP Resources, Inc.	Common Stock - 600 Shares	22,847	21,786
Qualcomm, Inc.	Common Stock - 9,300 Shares	371,871	460,257
Quanta Services, Inc.	Common Stock - 800 Shares	18,719	15,936
Quest Software, Inc.	Common Stock - 3,640 Shares	98,986	100,974

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
Questcor Pharmaceutical, Inc.	Common Stock - 4,700 Shares	\$ 30,014	\$ 69,231
Ralcorp Holdings, Inc.	Common Stock - 3,300 Shares	202,164	214,533
Range Resources Corporation	Common Stock - 2,000 Shares	105,257	89,960
Rayonier, Inc.	Common Stock - 3,200 Shares	135,624	168,064
Raytheon Company	Common Stock - 300 Shares	14,494	13,902
Realpage, Inc.	Common Stock - 2,720 Shares	71,990	84,130
Red Hat, Inc.	Common Stock - 2,600 Shares	56,935	118,690
Regal Entertainment Group	Common Stock - 10,000 Shares	140,085	117,400
Regions Financial Corporation	Common Stock - 10,200 Shares	52,753	71,400
Renaissance Holdings, Ltd.	Common Stock - 1,900 Shares	119,322	121,011
Rent-A-Center, Inc.	Common Stock - 3,000 Shares	90,464	96,840
Republic Services, Inc.	Common Stock - 4,270 Shares	100,684	127,502
Rex Energy Corporation	Common Stock - 7,290 Shares	94,585	99,509
Riverbed Technology, Inc.	Common Stock - 2,780 Shares	43,250	97,773
Robbins & Myers, Inc.	Common Stock - 3,440 Shares	83,112	123,083
Robert Half International, Inc.	Common Stock - 1,100 Shares	36,262	33,660
Rock-Tenn Company	Common Stock - 1,740 Shares	69,635	93,873
Rockwell Automation, Inc.	Common Stock - 2,500 Shares	94,188	179,275
Ross Stores, Inc.	Common Stock - 1,800 Shares	90,855	113,850
RPC, Inc.	Common Stock - 5,650 Shares	72,483	102,378
Ryder System, Inc.	Common Stock - 1,200 Shares	50,846	63,168
Schlumberger Ltd.	Common Stock - 9,271 Shares	484,129	774,129
Charles Schwab Corporation	Common Stock - 6,400 Shares	99,491	109,504
Sempra Energy Corporation	Common Stock - 1,600 Shares	84,233	83,968
Semtech Corporation	Common Stock - 4,260 Shares	72,476	96,446
Sensient Technologies Corporation	Common Stock - 1,900 Shares	51,259	69,787
SFN Group, Inc.	Common Stock - 10,630 Shares	70,311	103,749
Sherwin-Williams Company	Common Stock - 1,100 Shares	70,561	92,125
Shutterfly, Inc.	Common Stock - 3,260 Shares	85,280	114,198
Simon Property Group, Inc.	Common Stock - 2,311 Shares	169,953	229,921
Sirona Dental Systems, Inc.	Common Stock - 2,430 Shares	83,226	101,525
Skyworks Solutions, Inc.	Common Stock - 1,800 Shares	24,096	51,534
SLM Corporation	Common Stock - 5,100 Shares	52,144	64,209
Solarwinds, Inc.	Common Stock - 4,850 Shares	92,114	93,363
Sonosite, Inc.	Common Stock - 3,390 Shares	106,231	107,124
Sothebys, Inc.	Common Stock - 1,010 Shares	37,094	45,450
Southwest Airlines Company	Common Stock - 5,800 Shares	72,889	75,284
Southwestern Energy Company	Common Stock - 3,900 Shares	155,801	145,977
Spectra Energy Corporation	Common Stock - 6,600 Shares	137,684	164,934
Sprint Nextel Corporation	Common Stock - 36,200 Shares	176,220	153,126
St. Jude Medical, Inc.	Common Stock - 2,300 Shares	86,903	98,325
Stanley Black & Decker, Inc.	Common Stock - 600 Shares	28,390	40,122
Starbucks Corporation	Common Stock - 6,900 Shares	87,701	221,697
Starwood Hotels & Resorts Worldwide, Inc.	Common Stock - 1,400 Shares	39,129	85,092
State Street Corporation	Common Stock - 4,600 Shares	182,761	213,164
Stec, Inc.	Common Stock - 2,830 Shares	46,622	49,950
Steiner Leisure Ltd.	Common Stock - 2,250 Shares	69,773	105,075
Steris Corporation	Common Stock - 2,870 Shares	82,543	104,640
Stillwater Mining Company	Common Stock - 4,710 Shares	54,417	100,559
STR Holdings, Inc.	Common Stock - 4,560 Shares	103,734	91,200
Stryker Corporation	Common Stock - 3,100 Shares	155,083	166,470
Sturm Ruger & Company, Inc.	Common Stock - 2,900 Shares	38,244	44,341
Suncor Energy, Inc.	Common Stock - 3,400 Shares	73,216	130,186
Suntrust Banks, Inc.	Common Stock - 1,100 Shares	28,771	32,461
Sysco Corporation	Common Stock - 3,700 Shares	101,858	108,780
Target Corporation	Common Stock - 3,500 Shares	200,277	210,455
TE Connectivity Ltd.	Common Stock - 3,600 Shares	90,331	127,440
Teco Energy, Inc.	Common Stock - 3,600 Shares	46,915	64,080
Tekelec, Inc.	Common Stock - 7,800 Shares	119,027	92,898
Tellabs, Inc.	Common Stock - 8,300 Shares	53,639	56,274
Tenneco, Inc.	Common Stock - 2,510 Shares	57,877	103,312
Tessera Technologies, Inc.	Common Stock - 6,900 Shares	142,376	152,835
Textron, Inc.	Common Stock - 3,800 Shares	78,887	89,832
Thermo Fisher Scientific, Inc.	Common Stock - 2,100 Shares	98,845	116,256
Tibco Software, Inc.	Common Stock - 4,720 Shares	38,596	93,031
Time Warner Cable, Inc.	Common Stock - 2,931 Shares	133,639	193,534
Time Warner, Inc.	Common Stock - 8,266 Shares	251,542	265,917
Titan International, Inc.	Common Stock - 4,530 Shares	49,006	88,516
Total System Services, Inc.	Common Stock - 8,400 Shares	149,516	129,192
Tower Group, Inc.	Common Stock - 3,960 Shares	85,465	101,297
Travelers Companies, Inc.	Common Stock - 1,500 Shares	69,599	83,565

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)

December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral par or maturity value	Cost	Current Value
True Religion Apparel, Inc.	Common Stock - 3,300 Shares	\$ 68,789	\$ 73,458
Tutor Perini Corporation	Common Stock - 4,600 Shares	92,745	98,486
Ulta Salon, Cosmetics & Fragrance, Inc.	Common Stock - 3,430 Shares	70,014	116,620
Union Pacific Corporation	Common Stock - 3,400 Shares	183,142	315,044
Unisys Corporation	Common Stock - 2,800 Shares	68,038	72,492
United Natural Foods, Inc.	Common Stock - 2,850 Shares	88,402	104,538
United Online, Inc.	Common Stock - 7,100 Shares	47,356	46,860
United Parcel Service, Inc.	Common Stock - 4,700 Shares	263,819	341,126
United States Steel Corporation	Common Stock - 1,600 Shares	50,632	93,472
United Technologies Corporation	Common Stock - 6,200 Shares	385,094	488,064
Unitedhealth Group, Inc.	Common Stock - 7,200 Shares	240,169	259,992
US Bancorp Delaware	Common Stock - 12,400 Shares	251,479	334,428
USEC, Inc.	Common Stock - 8,600 Shares	48,404	51,772
Valassis Communications, Inc.	Common Stock - 2,900 Shares	97,160	93,815
Valeant Pharmaceuticals International, Inc.	Common Stock - 3,300 Shares	49,319	93,357
Valero Energy Corporation	Common Stock - 3,100 Shares	146,582	71,672
Valueclick, Inc.	Common Stock - 11,400 Shares	124,502	182,742
Vanda Pharmaceuticals, Inc.	Common Stock - 5,170 Shares	59,171	48,908
Venoco, Inc.	Common Stock - 4,600 Shares	83,401	84,870
Verifone Systems, Inc.	Common Stock - 2,830 Shares	56,932	109,125
Visa, Inc.	Common Stock - 1,900 Shares	161,131	133,722
Vornado Realty Trust	Common Stock - 1,300 Shares	112,847	108,329
Vulcan Materials Company	Common Stock - 2,400 Shares	104,123	106,464
Wal-Mart Stores, Inc.	Common Stock - 3,700 Shares	179,765	199,541
Walgreen Company	Common Stock - 4,200 Shares	139,848	163,632
Walt Disney Company	Common Stock - 10,200 Shares	273,429	382,602
Warnaco Group, Inc.	Common Stock - 1,740 Shares	92,308	95,822
Waters Corporation	Common Stock - 700 Shares	40,541	54,397
Walco, Inc.	Common Stock - 1,340 Shares	70,041	84,527
Wellpoint, Inc.	Common Stock - 3,100 Shares	174,768	176,266
Wells Fargo & Company	Common Stock - 27,851 Shares	691,895	863,102
Westar Energy, Inc.	Common Stock - 8,600 Shares	179,698	216,376
Western Union Company	Common Stock - 5,500 Shares	90,705	102,135
Weyerhaeuser Company	Common Stock - 5,375 Shares	152,063	101,749
White Mountains Insurance Group	Common Stock - 400 Shares	127,856	134,240
Whiting Petroleum Corporation	Common Stock - 600 Shares	29,382	70,314
Whole Foods Market, Inc.	Common Stock - 1,800 Shares	45,464	91,062
John Wiley & Sons, Inc.	Common Stock - 1,100 Shares	47,620	49,764
Williams Companies, Inc.	Common Stock - 5,700 Shares	87,630	140,904
Willis Group Holdings Public Limited Company	Common Stock - 4,100 Shares	120,418	141,983
Woodward, Inc.	Common Stock - 3,390 Shares	109,761	127,328
World Fuel Services Corporation	Common Stock - 2,620 Shares	56,221	94,739
Worthington Industries, Inc.	Common Stock - 7,120 Shares	110,807	131,008
Wright Express Corporation	Common Stock - 1,000 Shares	27,311	46,000
Wynn Resorts Ltd.	Common Stock - 200 Shares	12,602	20,768
Xerox Corporation	Common Stock - 4,800 Shares	53,161	55,296
Zimmer Holdings, Inc.	Common Stock - 2,300 Shares	135,013	123,464
Zions Bancorp	Common Stock - 2,700 Shares	69,347	65,421
3M Company	Common Stock - 5,300 Shares	370,669	457,387
Total Common Stock		63,457,408	75,214,489
GMO Global Balanced Asset Allocation Fund III	Mutual Fund - 1,379,672 shares	14,711,476	13,782,925
JPMorgan Prime Morgan Shares*	Mutual Fund - 3,741,014 shares	3,741,014	3,741,014
PIMCO Long Duration Total Return Institutional	Mutual Fund - 4,502,346 shares	45,727,515	48,850,457
Total Mutual Funds		64,180,005	66,374,396
Arto International Equity Fund II	Collective Trust Fund - 190,716 shares	21,718,672	27,714,884
Wellington Trust Company Opportunistic Investment Growth Fund	Collective Trust Fund - 1,222,582 shares	12,820,843	14,463,147
Total Collective Trust Funds		34,539,515	42,178,031
		\$ 162,176,928	\$ 183,766,916

*Party named is a party-in-interest.

PENSION PLAN FOR EMPLOYEES OF DRESSER-RAND COMPANY

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2010

EIN: 20-1897619

PLAN NUMBER: 002

Series of Transactions:	Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred With Transaction	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain (Loss)
JP Morgan Domestic Liquidity Fund*		Collective Trust Fund	\$ 21,677,644	\$ -	\$ -	\$ -	\$ 21,677,644	\$ 21,677,644	\$ -
			\$ -	\$ 24,418,492	\$ -	\$ -	\$ 24,418,492	\$ 24,418,492	\$ -
JPMorgan Prime Morgan Shares*		Mutual Fund	\$ 10,519,253	\$ -	\$ -	\$ -	\$ 10,519,253	\$ 10,519,253	\$ -
			\$ -	\$ 6,778,242	\$ -	\$ -	\$ 6,778,242	\$ 6,778,242	\$ -
PIMCO Funds Pacific Investment Management		Mutual Fund	\$ 4,403,187	\$ -	\$ -	\$ -	\$ 4,403,187	\$ 4,403,187	\$ -
			\$ -	\$ 6,621,781	\$ -	\$ -	\$ 5,243,273	\$ 6,621,781	\$ 1,378,508

* Party named is a party-in-interest.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2010

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Active employees are assumed to retire in accordance with the following rates:

A1. Salaried employees with less than 30 years of service:

Age	Rate
55-56	2.0%
57-58	2.1%
59	2.2%
60-61	0.0%
62	44.4%
63	10.0%
64	11.1%
65	100.0%

A2. Salaried employees with more than 30 years of service:

Age	Rate
55	8.0%
56-57	4.0%
58-59	5.0%
60	12.0%
61	14.0%
62	34.0%
63	32.0%
64	24.0%
65	88.0%
66	20.0%
67	25.0%
68	33.0%
69	50.0%
70	100.0%

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS (cont.)

B1. Bargained employees with less than 30 years of service:

Age	Rate
55	3.0%
56	3.1%
57	3.2%
58	3.3%
59	3.4%
60	5.9%
61	6.3%
62	26.7%
63	9.1%
64	10.0%
65	100.0%

B2. Bargained employees with more than 30 years of service:

Age	Rate
55-56	1.0%
57	2.0%
58-60	2.5%
61	4.0%
62	12.5%
63-64	10.0%
65	100.0%

The average expected retirement age for active participants, to the nearest integer, is age 63. This average age was determined by summing the following product for assumed retirement ages 55 through 70: (i) the number of expected employees at the applicable age times (ii) the assumed rate of retirement at the applicable age times (iii) the applicable age, where one salaried employee and one bargaining employee are assumed to exist at age 55 and are then assumed to retire in accordance with the probabilities shown above. The result is then weighted by the relative number of employees in each group.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Methods

Other than the prescribed changes in mortality, the following other changes in assumptions were made as part of this valuation:

- The interest rate method was changed from the October full yield curve to the September 3-segment rates. This change is being made as elected by the plan sponsor and is automatically approved by the IRS pursuant to final funding valuation regulations issued October 15, 2009.
- In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2010

Attained Age	Years of Credited Service															
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	2		29		0		0		0		0		0		0	
25 - 29	4		55		2		0		0		0		0		0	
30 - 34	8		44		3		5		0		0		0		0	
35 - 39	5		41		0		27		28		8		0		0	
40 - 44	6		34		3		34		99		54		0		0	
45 - 49	0		38		2		21		77		80		31		2	
50 - 54	1		23		7		13		61		85		64		109	
55 - 59	1		10		4		16		29		64		45		128	
60 - 64	0		8		0		9		27		24		27		63	
65 - 69	0		0		0		2		4		3		6		5	
70 & Over	0		0		0		0		0		1		0		0	

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2010

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2010	26,962,490	7	26,962,490	4,537,574
2	Shortfall	01/01/2009	(12,152,445)	6	(11,354,778)	(2,156,436)
3	Shortfall	01/01/2008	21,135,616	5	15,867,595	3,492,388
Total					31,475,307	5,873,526

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

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

Plan Sponsor

Dresser-Rand Company

EIN/PN

20-1897619/002

Discount Rates

Current plan year PPA effective interest rate: 6.65%

Prior plan year PPA effective interest rate: 8.24%

3-Segment Rates

Applicable month: September

Transition election: No

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Plan-related Expenses

The amount included this year for plan-related expenses is \$1,100,000. This amount is based on the noninvestment-related expenses and the expected change in PBGC variable rate premium from the prior year to the current year.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Mortality

For all participants: The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Active employees are assumed to retire in accordance with the following rates:

A1. Salaried employees with less than 30 years of service:

Age	Rate
55-56	2.0
57-59	2.1
59	2.2
60-61	0.0
62	44.4
63	10.0
64	11.1
65	100.0

A2. Salaried employees with more than 30 years of service:

Age	Rate
56	8.0
56-58	4.0
58-60	5.0
60	12.0
61	14.0
62	34.0
63	32.0
64	24.0
65	88.0
66	20.0
67	25.0

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

68	33.0
69	50.0
70	100.0

B1. Bargained employees with less than 30 years of service:

Age	Rate
55	3.0
56	3.1
57	3.2
58	3.3
59	3.4
60	5.9
61	6.3
62	26.7
63	9.1
64	10.0
65	100.0

B2. Bargained employees with more than 30 years of service:

Age	Rate
55-57	1.0
57	2.0
58-60	2.5
61	4.0
62	12.5
63-64	10.0
65	100.0

Terminated vested participants are assumed to retire at age 65.

Withdrawal

Active employees are assumed to withdraw in accordance with the following rates:

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Age	Rate
20	14.9
25	9.9
30	6.9
35	4.9
40	2.8
45	1.7
50	0.4

Disability

Employees are assumed to become disabled in accordance with the following probabilities:

Salaried Employees	The 1985 Wyatt Pension Disability Study Unisex Class Three rates of disablement are used.
Bargained Employees	The 1985 Wyatt Pension Disability Study Unisex Class One rates of Disablement are used.

Compensation Increases

Not applicable.

Future Increases in Social Security

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Form of Payment

Actual data is used for retired participants. For all other participants, it is assumed that the participant elects the single life annuity.

Marriage

Actual data is used for retired participants. For all other participants, 85% of males and 55% of females are assumed to be married at retirement and male spouses are assumed to be 3 years older than female spouses.

Employees

It was assumed there will be no new or rehired employees.

Plan Compensation

Not applicable.

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.69%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.50%, and the applicable limitation for the plan year, equal to 6.69%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.50%, and the applicable limitation for the plan year, equal to 6.43%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Participant Data

Employee data was supplied by the Dresser-Rand as of the census date. We have not independently verified the accuracy or completeness of the data or information provided, but we have performed limited checks for reasonability.

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2010 is used to determine the maximum deductible contribution for the tax year ending December 31, 2010.

Benefits not Included in Valuation

We believe all significant Plan provisions are reflected in this valuation. The valuation was based on the benefit improvements adopted on or before January 1, 2010. Benefit increases adopted after January 1, 2010 were not considered in this valuation.

PBGC Premium Funding Target

The Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are truncated to be consistent with the instructions for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Schedule SB Attachments – Part V Summary of Plan Provisions

Dresser-Rand Company Olean, New York Pension Plan for Patternmakers (SubPlan 201)

Effective Date of Plan:

Prior Dresser December 1, 1956. Amended effective October 1, 1986. Terminated July 14, 1987.

Current Plan: October 1, 1992. The plan was most recently amended January 1, 2006

Employees Eligible for Participation:

An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987:

All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987:

Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
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Benefit Accrual Service:

Prior to January 1, 1987:

All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
1/1/87 to 9/30/90	\$18.00
10/1/90 to 9/30/91	\$19.00
10/1/91 to 9/30/92	\$19.50
10/1/92 to 10/14/93	\$20.00
10/15/93 to 10/14/94	\$20.50
10/15/94 to 10/14/95	\$21.00
10/15/95 to 7/14/96	\$22.00

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7/15/96 to 7/14/97	\$23.00
7/15/97 and thereafter	\$24.00

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

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Pre-Retirement Death Benefits:

- Spouses Eligible:** Spouses of participants who die with completion of five years of participation service.
- Spouse's Benefit:** In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.
- In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.
- The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.
- If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

- Eligibility:** A participant who is eligible to receive a normal or early retirement benefit.
- Benefit Amount:** An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

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Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Olean, New York Pension Plan for Local No. 4601 United Steelworkers
(SubPlan 202)

Effective Date of Plan:

Prior Dresser January 1, 1952. Amended effective September 15, 1983.
Terminated July 14, 1987.

Current Plan: September 22, 1992. Most recently amended June 15, 2008.

Employees Eligible
for Participation:

An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987: Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

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On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

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Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
9/22/92 to 9/14/93	\$20.00
9/15/93 to 9/14/94	\$20.50
9/15/94 to 9/14/95	\$21.00
9/15/95 to 6/14/96	\$22.00
6/15/96 to 6/14/97	\$23.00
6/15/97 to 6/14/98	\$24.00
6/15/98 to 6/14/99	\$25.00
6/15/99 to 6/14/00	\$26.00
6/15/00 to 6/14/01	\$27.00
6/15/01 to 6/14/02	\$28.00
6/15/02 to 6/14/03	\$29.00
6/15/03 to 6/14/04	\$31.00
6/15/04 to 6/14/05	\$31.50
6/15/05 to 6/14/06	\$32.00
6/15/06 to 6/14/07	\$32.50
6/15/07 to 6/14/08	\$33.00
6/15/08 to 6/14/09	\$33.75
6/15/09 to 6/14/10	\$34.50
6/15/10 and thereafter	\$35.25

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

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Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

Pre-Retirement Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the

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participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

Eligibility:

A participant who is eligible to receive a normal or early retirement benefit.

Benefit Amount:

An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

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Dresser-Rand Company Painted Post Pension Plan (SubPlan 203)

Effective Date of Plan:

July 21, 1990. This is the date of the merger of the defined contribution (Plan 004) and defined benefit plan (Plan 002-3). Most recently amended November 9, 2009.

Employee:

Any person employed by the Company and who is covered by the collective bargaining agreement between the Company and the Union.

Eligibility for Participation:

Participants in the former defined contribution plan (Plan 004) or a participant in the defined benefit plan (Plan 002-3) shall participate as of the effective date.

All other employees shall become participants on the July 1 or January 1 coincident with or next following their completion of one year of service. Employees who have completed one year of service as of the effective date shall be participants as of the effective date.

Year of Vesting Service:

The total period of time which elapses while an employment relationship exists between such person and Dresser-Rand or an affiliated company. For every twelve months during which the requisite employment relationship exists, whether or not consecutive, the person is credited with a year of vesting service. Partial years of vesting service are credited on the basis of 1/12th of a year for each month during the period. An employee's years of vesting service shall also include his years earned under the prior plan as of December 31, 1986.

Year of Credited Service:

The total period of time which elapses while such person is an employee. For every twelve months as an employee, whether or not consecutive, the employee is credited with a year of credited service. Partial years of credited service are credited on the basis of 1/12th of a year for each month during the period.

Accrued Benefit:

The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below whichever is applicable:

(a) An amount equal to the excess, if any, of (i) over (ii).

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- (i) Benefit Accrual Rate multiplied by his years of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
7/21/90 to 7/21/91	\$18.50
7/22/91 to 7/19/92	19.00
7/20/92 to 8/31/93	19.50
8/31/93 to 8/30/94	20.50
8/31/94 to 8/30/95	21.00
8/31/95 to 8/30/96	21.75
8/31/96 to 8/30/97	22.75
8/31/97 to 8/30/98	23.50
8/31/98 to 8/15/99	24.50
8/16/99 to 8/15/00	25.50
8/16/00 to 8/15/01	26.50
8/16/01 to 8/15/02	27.50
8/16/02 to 8/15/03	28.50
8/16/03 to 8/6/04	29.50
8/7/04 to 8/6/05	30.50
8/7/05 to 8/6/06	31.25
8/7/06 to 11/8/09	32.00
11/9/09 to 9/30/10	32.65
10/1/10 to 9/30/11	33.50
10/1/11 and thereafter	34.25

If an employee retires during the current contract period, their Benefit Accrual Rate increases each year until the ultimate rate is reached for that contract period.

Any employee who retires between August 3, 2007 and the contract ratification date will be eligible for benefit improvements.

- (ii) The single life annuity value of the participant's accrued benefit under the Ingersoll-Rand Hourly Pension Plan determined as of December 31, 1986.

In the event a participant's benefit commences prior to his normal retirement date, the single life

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annuity value determined under this paragraph (ii) shall be reduced by .694% per month for each month up to the first sixty months and .347% per month for each month in excess of sixty, that the commencement of payments precedes the participant's normal retirement date.

- (b) The single life annuity which is the actuarial equivalent of the greater of (i) or (ii):
- (i) Participant's actual defined contribution account balance as of the valuation date immediately preceding commencement of payment of benefits; or
 - (ii) Participant's theoretical defined contribution account balance as of the date in (i) above based on the assumption the account balance earned 120% of the federal mid-term rate in effect on the first day of each plan year beginning after December 31, 1990.

If benefits commence before normal retirement date, the equivalent single life annuity based on the account balance shall be equal to a deferred annuity to begin payment at normal retirement date, but reduced by .5% for each month the payment commencement date precedes the normal retirement date.

Normal Retirement Benefit:

Normal Retirement Date:

A participant's sixty-fifth birthday.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement
Eligibility Date:

The last day of the first calendar month in which a participant has both attained age fifty-five and completed fifteen years of vesting service.

Early Retirement Date:

Last date of any month after the early retirement eligibility date, but before the normal retirement date in which a participant terminates employment.

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Early Retirement Benefit:

The accrued benefit determined as of the early retirement date and determined according to (a) and (b) below:

- (a) In full commencing on the last day of the month succeeding the month that includes his normal retirement date; or
- (b) Commencing on the last day of the month succeeding the month that includes the early retirement date, or on the last day of any calendar month thereafter, but not later than the commencement date specified in (a) above. If the participant elects to have the benefits commence earlier than the commencement date specified in (a) above, the early retirement benefit shall be equal to the accrued benefit calculated as follows:
 - (i) The amount of the participant's accrued benefit determined in accordance with the formula specified in Section (a)(i) of the accrued benefit definition above shall be reduced by .5% per month for each month that the participant's early retirement date precedes the normal retirement date.
 - (ii) The amount determined in (i) above shall then be reduced by the amount determined in accordance with Section (a)(ii) of the accrued benefit definition above.
 - (iii) The amount determined in (ii) above shall then be divided by a factor equal to one minus the product of (A) times (B), where (A) equals .5% and (B) equals the number of months that the participant's early retirement date precedes the normal retirement date.
 - (iv) The amount determined in (iii) above shall then be reduced by .5% per month for each month that the commencement of benefit payments precedes the normal retirement date.

An employee whose early retirement date occurs no earlier than the last day of the calendar month in which he attains age sixty-two and completes thirty years of credited service, shall be eligible to receive his early retirement benefits without reduction.

Late Retirement Benefit:

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Late Retirement Date: The last day of any calendar month following the participant's normal retirement date.

Late Retirement Benefit: The late retirement benefit of a participant shall be equal to his accrued benefit determined as of his normal retirement date and shall not be less than the participant's normal retirement benefit.

Termination Benefit:

Eligibility: 100% vesting after five years of vesting service.

Vested Benefit: The vested benefit shall be payable commencing on the last day of the month succeeding the month that includes the participant's normal retirement date. However, if the former participant has at least fifteen years of vesting service and has attained at least age fifty-five, his pension benefits may commence at the end of any month prior to his attaining age sixty-five in an amount reduced by .694% per month for each month up to the first sixty months, and .347% per month for each month in excess of sixty, that the commencement of payments precedes the commencement date specified immediately above.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of fifteen years of vesting service.

Disability Benefit: The accrued benefit determined as of the participant's date of permanent disability.

An amount paid to or on behalf of any participant or retired participant on account of injury or occupational disease causing disability in the nature of a permanent disability for which the Company is liable (but not including group insurance protection carried by the Company for him and on his behalf) whether pursuant to Workers' Compensation or occupational disease laws, or arising otherwise from the statutory or common law (except fixed statutory lump sum payments for loss of any bodily member) and any such payments arising out of employment by an employer other than the Company, and any disability payment in the nature of a pension under any federal or state law shall be deducted from or charged against the amount of any benefit payable monthly or periodically. No deduction shall be made with respect to any period after the termination of such monthly or periodic payments.

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The permanent disability benefit shall be payable to the participant commencing on the last day of the month succeeding the month during which the participant retires for permanent disability.

If the disability of a participant ceases and the participant returns to work with the Company or an affiliated company, the period between his disability retirement date and his subsequent re-employment date will not count as service in the calculation of his benefits upon his subsequent retirement. His benefits upon subsequent retirement will be based upon his years of credited service with the Company and the formula or minimum in effect at the time of his subsequent retirement.

If the disability of a participant ceases prior to age sixty-five and the participant does not return to work with the Company or an affiliated company:

- (i) If the participant's disability benefits began prior to age fifty-five, the participant shall be entitled to the benefits provided under the vested benefits section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.
- (ii) If the participant's disability benefits began subsequent to age fifty-five, the participant shall be entitled to the benefits provided in the early retirement section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.

In neither case will the participant receive service credit for the period during which he has received disability benefit payments.

Surviving Spouse Benefit:

- (a) The benefit payable to a surviving spouse of a participant who dies prior to retirement, but after having reached eligibility for early retirement shall be:
 - (i) In the event of a participant who dies prior to his normal retirement date, the greater of (A) forty percent of the participant's accrued benefit determined as of his date of death; or, (B) fifty percent of the participant's accrued benefit as of his

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date of death multiplied by the appropriate percentage calculated in accordance with Section 5.2(b) of the Plan to convert the benefit to a qualified joint and survivor annuity option. Such benefit shall be reduced by the .5% per month reduction specified under the terms of the early retirement benefits of the Plan.

- (ii) In the event of a participant who dies after his normal retirement date, his surviving spouse shall be entitled to receive the survivor benefit under the qualified joint and survivor annuity.

The surviving spouse benefit payable under this section shall be payable commencing on the last day of the month succeeding the month during which the participant dies unless his spouse elects a later date on which benefits will commence, and will terminate on the last day of the month during which the spouse dies.

- (b) The benefit payable to the surviving spouse of a participant who becomes eligible to receive benefits after having achieved a non-forfeitable right to his accrued benefit, but is not eligible under (a) above shall be:

- (i) In the case of the death of a participant prior to his termination of employment, the benefit that would have been payable to the surviving spouse if the participant had terminated from service on the date of his death, had survived to his early retirement eligibility date and had elected the qualified joint and survivor annuity form of payment.

- (ii) In the case of the death of a participant after termination of employment, the benefit that would have been payable to the surviving spouse if the participant had elected to receive benefits commencing at the earliest possible date under the provisions of vested benefit section of the Plan, or on the date of his death, if later, and he had elected the qualified joint and survivor annuity form of payment.

The surviving spouse benefit payable under this section (b) shall commence on the last day of the month succeeding the month in which the participant would first have been eligible to commence benefits in accordance with the vested benefit section, unless his spouse elects a later date on which benefits will commence, and

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shall be reduced in accordance with the vested benefit section for commencement prior to what would have been the participant's normal retirement date. The benefit will terminate on the last day of the month during which the spouse dies.

A participant who is eligible for surviving spouse benefit coverage under section (b), may make a qualified election to waive the surviving spouse benefit coverage, provided such election is made within the qualified election period. His election not to take such a benefit may be revoked at any time prior to the date of his death. All such elections shall become effective upon receipt by the Benefits Committee.

Changes in Plan Provisions:

Effective November 9, 2009, the Painted Post Benefit Multiplier was increased over three years with an ultimate rate of \$34.25 reached on October 1, 2011. In addition, any employee who retired between August 3, 2007 and the Contract Ratification Date will be eligible for benefit improvements.

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Dresser-Rand Company Pension Plan for I.A.M., Moore Lodge No. 1580, Turbodyne Operations, Wellsville, New York (SubPlan 204)

Effective Date of Plan:

August 16, 1992. Frozen as of May 31, 1995. Most recently amended January 1, 2006.

Employees Eligible for Participation:

An hourly employee represented by the union for becomes a participant immediately upon date of hire.

Participation Service:

Prior to
November 1, 1984:

All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After
November 1, 1984:

Participation service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of participation service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of participation service before incurring severance from service.

Benefit Accrual Service:

Prior to
November 1, 1984:

All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After
November 1, 1984:

Benefit accrual service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the

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first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to lay-off will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of benefit accrual service before incurring severance from service.

Benefit accrual service was frozen as of May 31, 1995.

A monthly benefit for participants terminating on or after August 16, 1989, equal to years of benefit accrual service, not in excess of forty years, times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
8/16/89 to 8/15/90	\$18.50
8/16/90 to 8/15/91	\$19.00
8/16/91 to 8/15/92	\$19.50
8/16/92 to 8/15/93	\$20.00
8/16/93 to 8/15/94	\$20.50
8/16/94 and thereafter	\$21.00

This benefit is reduced by any monthly Workers' Compensation benefit payable to a participant.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

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On or After
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefit:

The accrued benefit actuarially reduced for each month the commencement of payments precedes the participant's normal retirement date.

Special Early Retirement Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Benefit Amount:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit, excluding increases in benefit levels which become effective after the termination date, multiplied by the vesting percent. At the participant's request, a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$150.00 plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150.00 minimum no longer applies.

Special Retirement Benefit:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

A lump sum payment of \$2,200.00 for retirement on or after August 16, 1989, \$2,100.00 for retirement prior to August 16, 1989, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit /*-payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of fifteen years of service or terminate due to retirement but defer commencement of benefits and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

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Spouses Eligible:

Spouses of participants who die with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies after normal retirement age, or after age sixty and completion of ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Plan	Dresser-Rand
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Dresser-Rand Company
Electric Machinery Hourly Employees' Pension Plan
(SubPlan 205)

Effective Date of Plan: August 5, 1991. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee who is represented by the union becomes a participant immediately upon date of hire. There will be no new entrants into the plan after February 28, 1999.

Participation Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: A year of participation service is credited for each plan year in which the participant has 1,000 or more hours of service and one-tenth year for each 100 hours of service in each year in which the participant has less than 1,000 hours of service. All benefits are frozen as of February 28, 1999.

Benefit Accrual Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: One-tenth year is credited for each 180 hours of service completed in the plan year plus one-tenth year if participant has at least 105, but fewer than 180 additional hours of service in the plan year. The maximum benefit accrual service for any plan year is one.

Benefit accrual service will be credited for service after a participant reaches his normal retirement date. All benefits are frozen as of February 28, 1999.

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Accrued Benefit:

A monthly benefit for participants terminating on or after February 21, 1988, equal to years of benefit accrual service not in excess of thirty-five years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
2/21/88 to 12/31/88	\$16.50
1/1/89 to 12/31/90	\$17.50
1/1/91 to 12/31/91	\$18.00
1/1/92 to 12/31/92	\$19.00
1/1/93 to 12/31/93	\$19.50
1/1/94 to 12/31/94	\$19.75
1/1/95 to 12/31/95	\$20.75
1/1/96 to 12/31/96	\$21.25
1/1/97 to 12/31/97	\$21.75
1/1/98 to 12/31/98	\$22.75
1/1/99 to 12/31/99	\$23.75
1/1/00 and thereafter	\$24.75

A participant's accrued benefit in this plan is offset by his October 31, 1984, accrued benefit in the Electric Machinery Hourly Employees Pension Plan.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

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Early

Retirement Benefit:

Early
Retirement Date:

Early
Retirement Benefit:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

The accrued benefit reduced actuarially for each month that commencement of payments precedes the Participant's normal retirement date.

Termination Benefit:

Eligibility:

Vested Benefit:

100% vesting after five years of participation service.

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five if the participant had ten years of participation service.

Disability Benefit:

Eligibility:

Disability Benefit:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

The accrued benefit determined as of the participant's date of permanent disability for the purpose of determining the benefit rate, except that the payment made as of the participant's NRD shall be reduced by one dollar (\$1.00).

Special

Retirement Benefit:

Eligibility:

Special
Retirement Benefit:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

A lump sum payment equal to the first three months of benefit payments paid within the first full calendar month following the month in which retirement occurs.

REA Death Benefits:

Spouses Eligible:

Spouse's Benefit:

Spouses of participants who die with completion of five years of participation service.

In the case of the participant who dies after age sixty-five or after age fifty-five and completion of ten years of participation service, an amount which would have been payable to the participant's spouse

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had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form
of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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**Dresser-Rand Company Pension Plan for
Hourly Employees Local 270, Teamsters of
Machinery Repair Division, New Orleans, Louisiana
(SubPlan 206)**

<u>Effective Date of Plan:</u>	November 1, 1993. Most recently amended January 1, 2006.
<u>Employees Eligible for Participation:</u>	An hourly employee represented by the union becomes a participant immediately upon date of hire.
<u>Participation Service:</u>	
Prior to May 1, 1976:	All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.
On or After May 1, 1976:	<p>Participation service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).</p> <p>Participants on an authorized leave of absence due to layoff with more than sixty days of participation service, but less than twelve months, will accrue up to one more year of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of participation service before incurring severance from service.</p> <p>Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.</p>
<u>Benefit Accrual Service:</u>	
Prior to May 1, 1976:	All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1976, as calculated under the prior plan or any predecessor plan.
On or After May 1, 1976:	Benefit accrual service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence with more than sixty days of participation service, but less than twelve months, will accrue one more year of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after November 1, 1987, equal to years of benefit accrual service not in excess of thirty years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
11/1/87 to 10/31/88	12.75
11/1/88 to 10/31/89	13.50
11/1/89 to 10/31/90	14.00
11/1/90 to 10/31/91	14.50
11/1/91 to 10/31/92	15.25
11/1/92 to 10/31/93	16.00
11/1/93 to 10/31/94	17.00
11/1/94 to 10/31/95	17.50
11/1/95 and thereafter	18.00

Normal Retirement Benefit:

Normal Retirement Date:

Normal Retirement Benefit:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

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Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precede the participant's normal retirement date.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit payable temporarily to age sixty-five equal to the accrued benefit. At age sixty-five, the benefit is recalculated using the benefit accrual rate in effect at age sixty-five and service to date of disability.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies after age sixty-five or after age fifty-five with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

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Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Pension Plan for I.A.M., District Lodge #76
Dresser Machinery Repair Division, Buffalo, New York
(SubPlan 207)

Effective Date of Plan: March 1, 1990. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately at April 8, 1985, or if later, upon date of hire.

Participation Service:

Prior to April 8, 1985: All accrued years of service and fractions thereof credited as of April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Participation service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue one more year of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of participation service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to April 8, 1985: All accrued years of service (including fractional portions) with the company from date of hire up to April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Benefit accrual service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service shall be granted for service past the participant's normal retirement date.

Participants on a leave of absence due to layoff will accrue one or more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating after March 1, 1990, equal to \$13.00 (increasing to \$13.50 on or after March 1, 1991, and further increasing to \$14.00 on or after March 1, 1992, and further increasing to \$14.50 on or after March 1, 1993) times years of benefit accrual service not in excess of thirty years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal

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to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$100.00, plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$100.00 minimum no longer applies.

Special Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit:

A lump sum payment of \$1,000.00 paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of ten years of service and after the attainment of age fifty-five, but before age sixty-five and spouses of retired participants who retired after age fifty and die after age fifty-five, but prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$75.00. If the spouse is below

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age fifty, the benefit is reduced by 1/2% for each year below age fifty.

REA Death Benefits:

Spouses Eligible:

Spouse's Benefit:

Spouses of participants who die with completion of five years of participation.

In the case of the participant who dies after normal retirement age, or after age sixty with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Machinery Repair Division Pension Plan for
I.A.M., Local Lodge #284, San Leandro, California
(SubPlan 208)

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to May 1, 1986: All accrued years of service and fractions thereof credited as of May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Participation service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to May 1, 1986: All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Benefit accrual service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to layoff will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after April 1, 1986, equal to \$12.00, which increased to \$12.50 on or after April 1, 1987, and further increased to \$13.00 on or after April 1, 1988, times years of benefit accrual service not in excess of thirty-five years.

Normal Retirement Benefit:

Normal Retirement Date:

Normal Retirement Benefit:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Early Retirement Benefit:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the accrued benefit payable for life.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for the
Association of Professional Technical Personnel,
Worthington Compressor Division, Buffalo, New York
(SubPlan 209-5)**

Effective Date of Plan:

Prior Dresser
Industries Plan:

February 16, 1985.

Current Plan:

January 1, 1988. Most recently amended January 1, 2006.

Employees Eligible for
Participation:

An hourly employee who is represented by the union becomes a participant immediately on February 16, 1985, or, if later, the first of the month following the completion of one year of service.

Participation Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Final Average Earnings:

Average of highest five consecutive years out of the last ten years preceding the earlier of date of termination or normal retirement date.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Primary Social Security:

Benefit payable at age sixty-five under the Social Security law in effect at date of termination assuming earnings continue level to age sixty-five.

Accrued Benefit:

A monthly benefit equal to 40% of the participant's final average earnings, provided that if such participant's benefit accrual service does not equal thirty (30) years exactly, such percentage is to be: (i) increased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service exceeds thirty (30) years, or (ii) decreased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service is less than thirty (30) years. This benefit is then reduced by fifty percent of the monthly age sixty-five primary Social Security benefit. The Social Security offset is reduced for less than thirty years of service by the ratio of benefit accrual service over thirty.

If greater, the accrued benefit is calculated assuming the participant worked to age sixty-five with the same final average earnings multiplied by the ratio of actual years of benefit accrual service at age sixty-five.

The accrued benefit is reduced by forty percent of the excess, if any, of the contributions which the participant was entitled to make had he joined the Plan at his first opportunity over the actual amount of contributions made by the participant.

However, in the case of a participant in the Worthington Corporation Contributory Retirement Plan on December 31, 1969, the monthly retirement pension is not less than 110% of the monthly retirement pension to which the participant would have been entitled under the Worthington Corporation Contributory Retirement Plan and the Worthington Corporation Non-Contributory Pension Plan combined, assuming such Plans, as in effect on December 31, 1969, and the participant's monthly salary on May 1, 1969, had both continued unchanged. If the participant has not made all of the contributions permitted on and after January 1, 1970, such retirement pension is reduced according to the preceding paragraph.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989:

The last day of the month during which a participant reaches age sixty-five.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

On or After January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced by one-half percent for each month that commencement of payments precedes the participant's normal retirement date.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable at age sixty-five based on benefit accrual service continuing to age sixty-five and rate of pay continuing level to sixty-five.

Pre-Retirement Death Benefits:

Upon death or termination prior to the completion of five years of service, accumulated employee contributions are refunded to the employee or beneficiary.

REA Death Benefits:

Spouses Eligible:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Prior to January 1, 1989:

Spouses of participants who die on or after August 23, 1984, with completion of ten years of participation service and who have been married to the participant for at least one year prior to death.

On or After January 1, 1989:

Spouses of participants who die on or after January 1, 1989, with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Return of Contributions:

Upon death or termination prior to the completion of 10 years of service, accumulated employee contributions are refunded to the employee or beneficiary.

Participant Contributions:

Three percent of the excess of salary over the maximum wages covered under Social Security.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Dresser-Rand Company Pension Plan for USWA Local #2017, Worthington Compressor Division, Buffalo, New York (SubPlan 209-6)

Effective Date of Plan:

January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation:

An hourly employee represented by the union becomes a participant immediately on February 16, 1985 or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit:

A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

On or After January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefit:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate
Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Disability Benefit:

- Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.
- Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150 minimum no longer applies.

Special Retirement Benefit:

- Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.
- Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985 (increasing to \$2,100 for retirement on or after August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

- Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.
- Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

- Spouses Eligible: Spouses of participants who die with completion of five years of participation service.
- Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for Office
and Professional Employees International Union on Behalf
of Local #212, Worthington Compressor Division, Buffalo, New York
(SubPlan 209-7)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible For Participation An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After February 16, 1985: Participation service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit: A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Surviving Retirement Benefit:

Surviving Retirement Date:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Prior to January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Surviving Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefits:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate
Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Special Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit:

A lump sum payment of \$2,050 for retirement prior to August 16, 1985, (increasing to \$2,100 for retirement effective August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for
Patternmakers Association, Worthington
Compressor Division, Buffalo, New York
(SubPlan 209-8)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.

Participation Service:

Prior to
February 16, 1985

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit:

A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
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SCHEDULE SB ATTACHMENTS

Full Early Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early Retirement Benefit A monthly benefit payable for life equal to the Retirement Benefit accrued benefit.

Regular Early Retirement Benefit:

Regular Early Retirement Date: Any date after the participant reaches age sixty and Retirement Date completes at least ten years of participation service.

Regular Early Retirement Benefit: The accrued benefit reduced actuarially for each month commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$150 minimum no longer applies.

Special Retirement Benefit:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985, which increased to \$2,100 for retirement on or after August 16, 1985, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

Dresser-Rand Company Pension Plan for Salaried and Union-Free Hourly Employees (SubPlan 210)

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Covered: Any Employee with the following exceptions:

- A. Non-resident aliens
- B. Collective bargaining unit employees who have not negotiated for the plan

Eligibility: Employees are included in the plan on the first of the month coincident with or next following completion of one year of service. There will be no new entrants into the plan after March 31, 1998.

Final Average Compensation (FAC): The average of pensionable earnings for the highest paid seventy-two consecutive months out of the last 120 months worked.

Years of Credited Service: Years of credited service include all years of employment in a position covered by this plan, up to thirty-five years, including recognized past service with a partner company. For participation before January 1, 1987, in certain Dresser Industries plans for union-free hourly employees, the salary benefit formula includes only service after December 31, 1986. The \$19.00 monthly benefit multiplier applies for service before January 1, 1987. All benefits were frozen as of March 31, 1998.

Social Security Retirement Age: The government specifies Social Security retirement age which depends on year of birth shown in the following table:

	Born Before 1938	Born 1938-1954	Born After 1954
Social Security Retirement Age	65	66	67

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Covered Compensation (CC):

This is the thirty-five-year average of Social Security taxable wage bases ending with the year the participant reaches eligibility for full Social Security retirement benefits (i.e., Social Security retirement age).

Normal Retirement Date:

The first day of the month coincident with or next following the participant's sixty-fifth birthday.

Normal Retirement Pension:

Benefit Formula:

.0075 x FAC up to CC x Credited Service
plus
.015 x FAC over CC x Credited Service

No more than 35 years of Credited Service is taken into account under this formula.

If the participant's Social Security retirement age is sixty-six and he retires at age sixty-five, the .015 in the formula changes to .0145. If the participant's Social Security Retirement Age is sixty-seven and he retires at age sixty-five, the .015 changes to .014.

If greater, the benefit accrued as of December 31, 1989, under the formulas in effect before January 1, 1990, is payable. For certain highly compensated employees, the accrued benefit as of December 31, 1988, is used rather than the accrued benefit as of December 31, 1989.

If the participant was covered under certain Dresser Industries plans for union-free hourly employees and participated on January 1, 1987, the \$19.00 monthly benefit multiplier applies for service before January 1, 1987, subject to the maximum thirty years of credited service.

Offsets:

The benefit amounts accrued under the respective Dresser and Ingersoll-Rand retirement plans up to December 31, 1986, will be offset from the above pension benefit amount at the participant's normal retirement date. This offset will be paid by the respective partner company plan.

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Early Retirement Pension:

A participant is eligible for an early retirement pension, if he has earned at least nine (9) years of service and reached age 55.

The early retirement benefit is determined the same way the normal retirement benefit is determined, but is reduced according to the factors below:

Retirement Age	Factor to be Applied to Accrued Benefit
65	1.0000
64	0.9069
63	0.8248
62	0.7522
61	0.6877
60	0.6302
59	0.5788
58	0.5327
57	0.4912
56	0.4538
55	0.4199

Late Retirement:

Any employee who is not an executive class employee may continue in employment after his normal retirement date and receive a monthly pension at his late retirement date based on the normal retirement benefit formula and based on final average compensation at retirement.

Disability Benefit:

If the participant is covered by the company's Long-Term Disability Program, he will continue to accrue at full rate based on compensation at time of disablement. Pension commences at age sixty-five.

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Pre-Retirement
Death Benefit:

1. If Eligible for Early Retirement at Time of Death:
Spouse receives a monthly income equal to fifty percent of the amount the participant would have received had the retirement occurred the day before death with a fifty percent joint and survivor option in effect.
2. If Vested but not Eligible for Early Retirement:
Spouse receives a monthly income (beginning when the participant could have first retired) equal to fifty percent of the amount the participant would have received, based on accrued benefit at time of death, had the participant retired when first eligible with a fifty percent joint and survivor option in effect.

Termination of Service:

A termination with less than five years of service is due no benefit. The benefit is 100% vested after five years of vesting service. Service recognized by the parent company before the effective date of this plan counts toward vesting. If the vested benefit is payable before age sixty-five, the benefit is reduced according to the factors that apply to early retirement.

Normal Form of Pension:

For married participants, pension payable automatically on an actuarially reduced fifty percent joint and survivor basis to those married at retirement. Life only for single participants.

Optional Forms of Pension:

Joint and Survivor, guaranteed period, level income mandatory lump sum option is paid only if the present value of the benefit is less than \$5,000.

Employee Contributions:

No employee contributions are required or permitted.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Tuthill Plans
(Sub Plans 211 and 212)

Effective Date of Plan: January 1, 2006. Sub Plan 212 most recently amended June 11, 2006.

Employee Eligibility for Participation: An employee represented by the union becomes a participant after one year of service.

Vesting Service: An employee will earn one year of Vesting Service for each calendar year in which he completes 1,000 or more hours of service. If an Employee completes less than 1,000 hours of service in a calendar year, he will earn one-tenth (1/10th) of a year of Vesting Service for each full 180 hours of service completed during the year.

Credited Service: A Participant will earn one year of Credited Service for each calendar year in which he completes 1,800 or more hours of service. If a Participant completes less than 1,800 hours of service in a calendar year, he earns one-tenth (1/10th) of a year of Credited Service for each full 180 hours of service completed during the year. In no case, however, shall a Participant receive more than one full year of Credited Service for any full or partial calendar year of employment.

Accrued Benefit: The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below minus (c):

- (a) For the Millbury location an amount equal to
 - (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
1/1/2003 and thereafter	\$27.50

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(b) For the Tuthill, Burlington location, an amount equal to

- (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
6/11/2003 to 6/10/2004	\$29.50
6/11/2004 to 6/10/2005	\$30.50
6/11/2005 to 6/10/2006	\$31.50
6/11/2006 and thereafter	\$35.50

(c) Benefits earned prior to date of acquisition of Tuthill by Dresser-Rand Company.

Normal Retirement Benefit:

Normal Retirement Date: The later of a participant's sixty-fifth birthday, and the completion of five years of Vesting Service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued vesting benefit, or a 50% Joint and Survivor if married.

Early Retirement Benefit:

Early Retirement Eligibility Date: A Participant shall be eligible for an Early Retirement Pension if his employment is terminated on or after his 55th birthday and after he has completed five or more years of Vesting Service.

Early Retirement Date: The Pension Commencement Date for an Early Retirement Pension shall be the first day of the month coinciding with or next following the date of the Participant's Retirement.

Early Retirement Benefit: For Milbury participants, an amount equal to the Accrued Benefit reduced by 1/2 of 1% for each month the Early Retirement Date precedes the participants Normal Retirement Date, paid as a single-life annuity.

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For Burlington participants, an amount equal to the Accrued Benefit reduced by $2/12^{\text{th}}$ of 1% for first 36 months and $5/12^{\text{th}}$ of 1% for next 84 months that the Early Retirement date precedes the participants Normal Retirement Date, paid as a single life annuity.

Pre-Retirement Death Benefit:

An eligible spouse is entitled to the vested portion of the pre-retirement survivor pension commencing on the first day of the month following or coincident with the later of the participants date of death or the date the participant would have attained age 55. The Pre-Retirement survivor Pension payable to an eligible spouse is equal to the amount of pension the eligible spouse would have been entitled to receive had the participant terminated / retired immediately preceding his death and commenced a Normal or Early Retirement pension as of applicable on the later of the date of the participants death or the date the participant would have attained age 55 under the 50% Joint and Survivor Pension option.

Post-Retirement Death Benefit:

The Beneficiary of the participant shall receive benefits in accordance with participants previously elect retirement option.

Termination Benefit:

Eligibility:

100% vesting after five years of vesting service.

Vested Benefit:

The vested benefit shall be payable commencing on the first day of any month within the ten (10) year period preceding the participant's Normal Retirement Date. See Early Retirement benefit for respective reduction factors.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of vesting service.

Disability Benefit:

Payment of a Disability Benefit shall commence as of the first day of the month coinciding with or next following the expiration of 26 weeks following the onset of Disability ("Disability Retirement Date").

The disability benefit shall be based on a single-life annuity equal to the participants accrued benefit determined as of his disability retirement, reduced by an amount equal to the value of any other

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payments made directly or indirectly at the expense of the employer to or on behalf of the participant in connection with his disability.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Schedule SB Attachments – Part V Summary of Plan Provisions

Dresser-Rand Company Olean, New York Pension Plan for Patternmakers (SubPlan 201)

Effective Date of Plan:

Prior Dresser December 1, 1956. Amended effective October 1, 1986. Terminated July 14, 1987.

Current Plan: October 1, 1992. The plan was most recently amended January 1, 2006

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987: Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

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Benefit Accrual Service:

Prior to January 1, 1987:

All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
1/1/87 to 9/30/90	\$18.00
10/1/90 to 9/30/91	\$19.00
10/1/91 to 9/30/92	\$19.50
10/1/92 to 10/14/93	\$20.00
10/15/93 to 10/14/94	\$20.50
10/15/94 to 10/14/95	\$21.00
10/15/95 to 7/14/96	\$22.00

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7/15/96 to 7/14/97	\$23.00
7/15/97 and thereafter	\$24.00

Normal Retirement Benefit:

Normal Retirement Date: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

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Pre-Retirement Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

Eligibility:

A participant who is eligible to receive a normal or early retirement benefit.

Benefit Amount:

An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

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Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Olean, New York Pension Plan for Local No. 4601 United Steelworkers
(SubPlan 202)

Effective Date of Plan:

Prior Dresser January 1, 1952. Amended effective September 15, 1983.
Terminated July 14, 1987.

Current Plan: September 22, 1992. Most recently amended June 15, 2008.

**Employees Eligible
for Participation:**

An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.

On or After January 1, 1987: Participation service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of participation service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to January 1, 1987: All accrued years of service (including fractional portions) with the company from date of hire up to January 1, 1987, as calculated under the prior plan or any predecessor plan.

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On or After January 1, 1987:

Benefit accrual service is credited from the later of January 1, 1987, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence due to layoff with less than five years of participation service will accrue up to two more years of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with five or more years of participation service will accrue up to five more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

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Accrued Benefit:

A monthly benefit equal to years of benefit accrual service times the benefit accrual rate from the following table based on date of termination, reduced by any amount of normal retirement benefits payable under the terms of the prior Dresser Industries Plan:

Period of Termination	Benefit Accrual Rate
9/22/92 to 9/14/93	\$20.00
9/15/93 to 9/14/94	\$20.50
9/15/94 to 9/14/95	\$21.00
9/15/95 to 6/14/96	\$22.00
6/15/96 to 6/14/97	\$23.00
6/15/97 to 6/14/98	\$24.00
6/15/98 to 6/14/99	\$25.00
6/15/99 to 6/14/00	\$26.00
6/15/00 to 6/14/01	\$27.00
6/15/01 to 6/14/02	\$28.00
6/15/02 to 6/14/03	\$29.00
6/15/03 to 6/14/04	\$31.00
6/15/04 to 6/14/05	\$31.50
6/15/05 to 6/14/06	\$32.00
6/15/06 to 6/14/07	\$32.50
6/15/07 to 6/14/08	\$33.00
6/15/08 to 6/14/09	\$33.75
6/15/09 to 6/14/10	\$34.50
6/15/10 and thereafter	\$35.25

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

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Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date, for employees who have not attained age sixty-two with thirty years of participation service.

A participant may receive unreduced benefits if he retires after attaining age sixty-two and completing thirty years of participation service.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable temporarily to age sixty-five for disabled Participants equal to the accrued benefit to be reduced by the amount of any monthly company-paid sickness and accident benefits payable to such a disabled pensioner.

At age sixty-five, the benefit is recalculated using the benefit accrual rates in effect at age sixty-five and service to date of disability.

Pre-Retirement Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the

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participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following the date of death.

Supplemental Retirement Benefit:

Eligibility:

A participant who is eligible to receive a normal or early retirement benefit.

Benefit Amount:

An amount equal to the weekly base earnings (40 times the hourly base rate) times 13, reduced by the number of weeks of vacation pay received in the year of retirement. The benefit is payable in a lump sum amount the month following retirement.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit (seven percent maximum reduction) if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes to the plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Painted Post Pension Plan
(SubPlan 203)

Effective Date of Plan: July 21, 1990. This is the date of the merger of the defined contribution (Plan 004) and defined benefit plan (Plan 002-3). Most recently amended November 9, 2009.

Employee: Any person employed by the Company and who is covered by the collective bargaining agreement between the Company and the Union.

Eligibility for Participation: Participants in the former defined contribution plan (Plan 004) or a participant in the defined benefit plan (Plan 002-3) shall participate as of the effective date.

All other employees shall become participants on the July 1 or January 1 coincident with or next following their completion of one year of service. Employees who have completed one year of service as of the effective date shall be participants as of the effective date.

Year of Vesting Service: The total period of time which elapses while an employment relationship exists between such person and Dresser-Rand or an affiliated company. For every twelve months during which the requisite employment relationship exists, whether or not consecutive, the person is credited with a year of vesting service. Partial years of vesting service are credited on the basis of 1/12th of a year for each month during the period. An employee's years of vesting service shall also include his years earned under the prior plan as of December 31, 1986.

Year of Credited Service: The total period of time which elapses while such person is an employee. For every twelve months as an employee, whether or not consecutive, the employee is credited with a year of credited service. Partial years of credited service are credited on the basis of 1/12th of a year for each month during the period.

Accrued Benefit: The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below whichever is applicable:

(a) An amount equal to the excess, if any, of (i) over (ii).

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- (i) Benefit Accrual Rate multiplied by his years of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
7/21/90 to 7/21/91	\$18.50
7/22/91 to 7/19/92	19.00
7/20/92 to 8/31/93	19.50
8/31/93 to 8/30/94	20.50
8/31/94 to 8/30/95	21.00
8/31/95 to 8/30/96	21.75
8/31/96 to 8/30/97	22.75
8/31/97 to 8/30/98	23.50
8/31/98 to 8/15/99	24.50
8/16/99 to 8/15/00	25.50
8/16/00 to 8/15/01	26.50
8/16/01 to 8/15/02	27.50
8/16/02 to 8/15/03	28.50
8/16/03 to 8/6/04	29.50
8/7/04 to 8/6/05	30.50
8/7/05 to 8/6/06	31.25
8/7/06 to 11/8/09	32.00
11/9/09 to 9/30/10	32.65
10/1/10 to 9/30/11	33.50
10/1/11 and thereafter	34.25

If an employee retires during the current contract period, their Benefit Accrual Rate increases each year until the ultimate rate is reached for that contract period.

Any employee who retires between August 3, 2007 and the contract ratification date will be eligible for benefit improvements.

- (ii) The single life annuity value of the participant's accrued benefit under the Ingersoll-Rand Hourly Pension Plan determined as of December 31, 1986.

In the event a participant's benefit commences prior to his normal retirement date, the single life

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annuity value determined under this paragraph (ii) shall be reduced by .694% per month for each month up to the first sixty months and .347% per month for each month in excess of sixty, that the commencement of payments precedes the participant's normal retirement date.

- (b) The single life annuity which is the actuarial equivalent of the greater of (i) or (ii):
- (i) Participant's actual defined contribution account balance as of the valuation date immediately preceding commencement of payment of benefits; or
 - (ii) Participant's theoretical defined contribution account balance as of the date in (i) above based on the assumption the account balance earned 120% of the federal mid-term rate in effect on the first day of each plan year beginning after December 31, 1990.

If benefits commence before normal retirement date, the equivalent single life annuity based on the account balance shall be equal to a deferred annuity to begin payment at normal retirement date, but reduced by .5% for each month the payment commencement date precedes the normal retirement date.

Normal Retirement Benefit:

Normal Retirement Date: A participant's sixty-fifth birthday.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Eligibility Date: The last day of the first calendar month in which a participant has both attained age fifty-five and completed fifteen years of vesting service.

Early Retirement Date: Last date of any month after the early retirement eligibility date, but before the normal retirement date in which a participant terminates employment.

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Early Retirement Benefit:

The accrued benefit determined as of the early retirement date and determined according to (a) and (b) below:

- (a) In full commencing on the last day of the month succeeding the month that includes his normal retirement date; or
- (b) Commencing on the last day of the month succeeding the month that includes the early retirement date, or on the last day of any calendar month thereafter, but not later than the commencement date specified in (a) above. If the participant elects to have the benefits commence earlier than the commencement date specified in (a) above, the early retirement benefit shall be equal to the accrued benefit calculated as follows:
 - (i) The amount of the participant's accrued benefit determined in accordance with the formula specified in Section (a)(i) of the accrued benefit definition above shall be reduced by .5% per month for each month that the participant's early retirement date precedes the normal retirement date.
 - (ii) The amount determined in (i) above shall then be reduced by the amount determined in accordance with Section (a)(ii) of the accrued benefit definition above.
 - (iii) The amount determined in (ii) above shall then be divided by a factor equal to one minus the product of (A) times (B), where (A) equals .5% and (B) equals the number of months that the participant's early retirement date precedes the normal retirement date.
 - (iv) The amount determined in (iii) above shall then be reduced by .5% per month for each month that the commencement of benefit payments precedes the normal retirement date.

An employee whose early retirement date occurs no earlier than the last day of the calendar month in which he attains age sixty-two and completes thirty years of credited service, shall be eligible to receive his early retirement benefits without reduction.

Late Retirement Benefit:

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Late Retirement Date: The last day of any calendar month following the participant's normal retirement date.

Late Retirement Benefit: The late retirement benefit of a participant shall be equal to his accrued benefit determined as of his normal retirement date and shall not be less than the participant's normal retirement benefit.

Termination Benefit:

Eligibility: 100% vesting after five years of vesting service.

Vested Benefit: The vested benefit shall be payable commencing on the last day of the month succeeding the month that includes the participant's normal retirement date. However, if the former participant has at least fifteen years of vesting service and has attained at least age fifty-five, his pension benefits may commence at the end of any month prior to his attaining age sixty-five in an amount reduced by .694% per month for each month up to the first sixty months, and .347% per month for each month in excess of sixty, that the commencement of payments precedes the commencement date specified immediately above.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of fifteen years of vesting service.

Disability Benefit: The accrued benefit determined as of the participant's date of permanent disability.

An amount paid to or on behalf of any participant or retired participant on account of injury or occupational disease causing disability in the nature of a permanent disability for which the Company is liable (but not including group insurance protection carried by the Company for him and on his behalf) whether pursuant to Workers' Compensation or occupational disease laws, or arising otherwise from the statutory or common law (except fixed statutory lump sum payments for loss of any bodily member) and any such payments arising out of employment by an employer other than the Company, and any disability payment in the nature of a pension under any federal or state law shall be deducted from or charged against the amount of any benefit payable monthly or periodically. No deduction shall be made with respect to any period after the termination of such monthly or periodic payments.

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The permanent disability benefit shall be payable to the participant commencing on the last day of the month succeeding the month during which the participant retires for permanent disability.

If the disability of a participant ceases and the participant returns to work with the Company or an affiliated company, the period between his disability retirement date and his subsequent re-employment date will not count as service in the calculation of his benefits upon his subsequent retirement. His benefits upon subsequent retirement will be based upon his years of credited service with the Company and the formula or minimum in effect at the time of his subsequent retirement.

If the disability of a participant ceases prior to age sixty-five and the participant does not return to work with the Company or an affiliated company:

- (i) If the participant's disability benefits began prior to age fifty-five, the participant shall be entitled to the benefits provided under the vested benefits section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.
- (ii) If the participant's disability benefits began subsequent to age fifty-five, the participant shall be entitled to the benefits provided in the early retirement section based upon his years of credited service to the date his disability benefit payments commenced and the formula and minimum in effect at that time.

In neither case will the participant receive service credit for the period during which he has received disability benefit payments.

Surviving Spouse Benefit:

- (a) The benefit payable to a surviving spouse of a participant who dies prior to retirement, but after having reached eligibility for early retirement shall be:
 - (i) In the event of a participant who dies prior to his normal retirement date, the greater of (A) forty percent of the participant's accrued benefit determined as of his date of death; or, (B) fifty percent of the participant's accrued benefit as of his

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date of death multiplied by the appropriate percentage calculated in accordance with Section 5.2(b) of the Plan to convert the benefit to a qualified joint and survivor annuity option. Such benefit shall be reduced by the .5% per month reduction specified under the terms of the early retirement benefits of the Plan.

- (ii) In the event of a participant who dies after his normal retirement date, his surviving spouse shall be entitled to receive the survivor benefit under the qualified joint and survivor annuity.

The surviving spouse benefit payable under this section shall be payable commencing on the last day of the month succeeding the month during which the participant dies unless his spouse elects a later date on which benefits will commence, and will terminate on the last day of the month during which the spouse dies.

(b) The benefit payable to the surviving spouse of a participant who becomes eligible to receive benefits after having achieved a non-forfeitable right to his accrued benefit, but is not eligible under (a) above shall be:

- (i) In the case of the death of a participant prior to his termination of employment, the benefit that would have been payable to the surviving spouse if the participant had terminated from service on the date of his death, had survived to his early retirement eligibility date and had elected the qualified joint and survivor annuity form of payment.
- (ii) In the case of the death of a participant after termination of employment, the benefit that would have been payable to the surviving spouse if the participant had elected to receive benefits commencing at the earliest possible date under the provisions of vested benefit section of the Plan, or on the date of his death, if later, and he had elected the qualified joint and survivor annuity form of payment.

The surviving spouse benefit payable under this section (b) shall commence on the last day of the month succeeding the month in which the participant would first have been eligible to commence benefits in accordance with the vested benefit section, unless his spouse elects a later date on which benefits will commence, and

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shall be reduced in accordance with the vested benefit section for commencement prior to what would have been the participant's normal retirement date. The benefit will terminate on the last day of the month during which the spouse dies.

A participant who is eligible for surviving spouse benefit coverage under section (b), may make a qualified election to waive the surviving spouse benefit coverage, provided such election is made within the qualified election period. His election not to take such a benefit may be revoked at any time prior to the date of his death. All such elections shall become effective upon receipt by the Benefits Committee.

Changes in Plan Provisions:

Effective November 9, 2009, the Painted Post Benefit Multiplier was increased over three years with an ultimate rate of \$34.25 reached on October 1, 2011. In addition, any employee who retired between August 3, 2007 and the Contract Ratification Date will be eligible for benefit improvements.

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**Dresser-Rand Company Pension Plan for I.A.M., Moore
Lodge No. 1580, Turbodyne Operations, Wellsville, New York
(SubPlan 204)**

Effective Date of Plan: August 16, 1992. Frozen as of May 31, 1995. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union for becomes a participant immediately upon date of hire.

Participation Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: Participation service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of participation service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of participation service before incurring severance from service.

Benefit Accrual Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: Benefit accrual service is credited from the later of November 1, 1984, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the

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first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to lay-off will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Participants on a leave of absence due to non-occupational disability which is not compensable will accrue up to four more years of benefit accrual service before incurring severance from service.

Benefit accrual service was frozen as of May 31, 1995.

Accrued Benefit:

A monthly benefit for participants terminating on or after August 16, 1989, equal to years of benefit accrual service, not in excess of forty years, times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
8/16/89 to 8/15/90	\$18.50
8/16/90 to 8/15/91	\$19.00
8/16/91 to 8/15/92	\$19.50
8/16/92 to 8/15/93	\$20.00
8/16/93 to 8/15/94	\$20.50
8/16/94 and thereafter	\$21.00

This benefit is reduced by any monthly Workers' Compensation benefit payable to a participant.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

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On or After
January 1, 1988:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefit:

The accrued benefit actuarially reduced for each month the commencement of payments precedes the participant's normal retirement date.

Special Early Retirement Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Benefit Amount:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit, excluding increases in benefit levels which become effective after the termination date, multiplied by the vesting percent. At the participant's request, a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$150.00 plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150.00 minimum no longer applies.

**Special
Retirement Benefit:**

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

A lump sum payment of \$2,200.00 for retirement on or after August 16, 1989, \$2,100.00 for retirement prior to August 16, 1989, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit /*-payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of fifteen years of service or terminate due to retirement but defer commencement of benefits and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

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Spouses Eligible:

Spouses of participants who die with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies after normal retirement age, or after age sixty and completion of ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company
Electric Machinery Hourly Employees' Pension Plan
(SubPlan 205)

Effective Date of Plan: August 5, 1991. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee who is represented by the union becomes a participant immediately upon date of hire. There will be no new entrants into the plan after February 28, 1999.

Participation Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: A year of participation service is credited for each plan year in which the participant has 1,000 or more hours of service and one-tenth year for each 100 hours of service in each year in which the participant has less than 1,000 hours of service. All benefits are frozen as of February 28, 1999.

Benefit Accrual Service:

Prior to November 1, 1984: All accrued years of service and fractions thereof credited as of November 1, 1984, under the terms of the predecessor plan.

On or After November 1, 1984: One-tenth year is credited for each 180 hours of service completed in the plan year plus one-tenth year if participant has at least 105, but fewer than 180 additional hours of service in the plan year. The maximum benefit accrual service for any plan year is one.

Benefit accrual service will be credited for service after a participant reaches his normal retirement date. All benefits are frozen as of February 28, 1999.

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Accrued Benefit:

A monthly benefit for participants terminating on or after February 21, 1988, equal to years of benefit accrual service not in excess of thirty-five years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
2/21/88 to 12/31/88	\$16.50
1/1/89 to 12/31/90	\$17.50
1/1/91 to 12/31/91	\$18.00
1/1/92 to 12/31/92	\$19.00
1/1/93 to 12/31/93	\$19.50
1/1/94 to 12/31/94	\$19.75
1/1/95 to 12/31/95	\$20.75
1/1/96 to 12/31/96	\$21.25
1/1/97 to 12/31/97	\$21.75
1/1/98 to 12/31/98	\$22.75
1/1/99 to 12/31/99	\$23.75
1/1/00 and thereafter	\$24.75

A participant's accrued benefit in this plan is offset by his October 31, 1984, accrued benefit in the Electric Machinery Hourly Employees Pension Plan.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

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Early

Retirement Benefit:

Early
Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early
Retirement Benefit:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the Participant's normal retirement date.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five if the participant had ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

The accrued benefit determined as of the participant's date of permanent disability for the purpose of determining the benefit rate, except that the payment made as of the participant's NRD shall be reduced by one dollar (\$1.00).

Special

Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special
Retirement Benefit:

A lump sum payment equal to the first three months of benefit payments paid within the first full calendar month following the month in which retirement occurs.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies after age sixty-five or after age fifty-five and completion of ten years of participation service, an amount which would have been payable to the participant's spouse

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had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form
of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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**Dresser-Rand Company Pension Plan for
Hourly Employees Local 270, Teamsters of
Machinery Repair Division, New Orleans, Louisiana
(SubPlan 206)**

<u>Effective Date of Plan:</u>	November 1, 1993. Most recently amended January 1, 2006.
<u>Employees Eligible for Participation:</u>	An hourly employee represented by the union becomes a participant immediately upon date of hire.
<u>Participation Service:</u>	
Prior to May 1, 1976:	All accrued years of service (including fractional portions) with the company from date of hire as calculated under the prior plan or any predecessor plan.
On or After May 1, 1976:	Participation service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).
	Participants on an authorized leave of absence due to layoff with more than sixty days of participation service, but less than twelve months, will accrue up to one more year of participation service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of participation service before incurring severance from service.
	Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of participation service while receiving Workers' Compensation.
<u>Benefit Accrual Service:</u>	
Prior to May 1, 1976:	All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1976, as calculated under the prior plan or any predecessor plan.
On or After May 1, 1976:	Benefit accrual service is credited from the later of May 1, 1976, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on an authorized leave of absence with more than sixty days of participation service, but less than twelve months, will accrue one more year of benefit accrual service before incurring severance from service. Participants on an authorized leave of absence due to layoff with twelve or more months of participation service will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on an authorized leave of absence due to occupational injury or disease will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after November 1, 1987, equal to years of benefit accrual service not in excess of thirty years times the benefit accrual rate from the following table based on date of termination:

Period of Termination	Benefit Accrual Rate
11/1/87 to 10/31/88	12.75
11/1/88 to 10/31/89	13.50
11/1/89 to 10/31/90	14.00
11/1/90 to 10/31/91	14.50
11/1/91 to 10/31/92	15.25
11/1/92 to 10/31/93	16.00
11/1/93 to 10/31/94	17.00
11/1/94 to 10/31/95	17.50
11/1/95 and thereafter	18.00

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

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Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precede the participant's normal retirement date.

Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit payable temporarily to age sixty-five equal to the accrued benefit. At age sixty-five, the benefit is recalculated using the benefit accrual rate in effect at age sixty-five and service to date of disability.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies after age sixty-five or after age fifty-five with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company
Pension Plan for I.A.M., District Lodge #76
Dresser Machinery Repair Division, Buffalo, New York
(SubPlan 207)**

Effective Date of Plan: March 1, 1990. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately at April 8, 1985, or if later, upon date of hire.

Participation Service:

Prior to April 8, 1985: All accrued years of service and fractions thereof credited as of April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Participation service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue one more year of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of participation service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to April 8, 1985: All accrued years of service (including fractional portions) with the company from date of hire up to April 8, 1985, under the terms of the predecessor plan.

On or After April 8, 1985: Benefit accrual service is credited from the later of April 8, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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Benefit accrual service shall be granted for service past the participant's normal retirement date.

Participants on a leave of absence due to layoff will accrue one or more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue up to four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to an occupational disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating after March 1, 1990, equal to \$13.00 (increasing to \$13.50 on or after March 1, 1991, and further increasing to \$14.00 on or after March 1, 1992, and further increasing to \$14.50 on or after March 1, 1993) times years of benefit accrual service not in excess of thirty years.

Normal Retirement Benefit:

Normal Retirement Date: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age sixty and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
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Plan	Dresser-Rand
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SCHEDULE SB ATTACHMENTS

to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request, an actuarially reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the greater of the accrued benefit or \$100.00, plus a temporary benefit equal to \$100.00 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$100.00 minimum no longer applies.

Special Retirement Benefit:

Eligibility:

In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit:

A lump sum payment of \$1,000.00 paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible:

Spouses of active participants who die after the completion of ten years of service and after the attainment of age fifty-five, but before age sixty-five and spouses of retired participants who retired after age fifty and die after age fifty-five, but prior to age sixty-five.

Spouse's Benefit:

The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$75.00. If the spouse is below

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
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Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

age fifty, the benefit is reduced by 1/2% for each year below age fifty.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation.

Spouse's Benefit:

In the case of the participant who dies after normal retirement age, or after age sixty with ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completion of ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company
Machinery Repair Division Pension Plan for
I.A.M., Local Lodge #284, San Leandro, California
(SubPlan 208)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately upon date of hire.

Participation Service:

Prior to May 1, 1986: All accrued years of service and fractions thereof credited as of May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Participation service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Participants on a leave of absence due to layoff will accrue up to two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue two more years of participation service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of participation service while receiving Workers' Compensation.

Benefit Accrual Service:

Prior to May 1, 1986: All accrued years of service (including fractional portions) with the company from date of hire up to May 1, 1986, under the terms of the predecessor plan.

On or After May 1, 1986: Benefit accrual service is credited from the later of May 1, 1986, or the date employment commences and ends on the earlier of the day the participant terminates, retires, dies, or reaches the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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Benefit accrual service will be credited for service after a participant reaches his normal retirement date.

Participants on a leave of absence due to layoff will accrue up to two more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a non-occupational disability will accrue four more years of benefit accrual service before incurring severance from service.

Participants on a leave of absence due to a compensable disability will accrue additional years of benefit accrual service while receiving Workers' Compensation.

Accrued Benefit:

A monthly benefit for participants terminating on or after April 1, 1986, equal to \$12.00, which increased to \$12.50 on or after April 1, 1987, and further increased to \$13.00 on or after April 1, 1988, times years of benefit accrual service not in excess of thirty-five years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement
Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date:

Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit:

The accrued benefit reduced on an actuarially equivalent basis for each month that commencement of payments precedes the participant's normal retirement date.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

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Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit:

A monthly benefit equal to the accrued benefit payable for life.

REA Death Benefits:

Spouses Eligible:

Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Normal Form of Payment:

Actuarially reduced fifty percent of spouse's benefit if married on the date payments commence; life annuity if single.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for the
Association of Professional Technical Personnel,
Worthington Compressor Division, Buffalo, New York
(SubPlan 209-5)**

Effective Date of Plan:

Prior Dresser
Industries Plan:

February 16, 1985.

Current Plan:

January 1, 1988. Most recently amended January 1, 2006.

Employees Eligible for
Participation:

An hourly employee who is represented by the union becomes a participant immediately on February 16, 1985, or, if later, the first of the month following the completion of one year of service.

Participation Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Final Average Earnings:

Average of highest five consecutive years out of the last ten years preceding the earlier of date of termination or normal retirement date.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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Primary Social Security:

Benefit payable at age sixty-five under the Social Security law in effect at date of termination assuming earnings continue level to age sixty-five.

Accrued Benefit:

A monthly benefit equal to 40% of the participant's final average earnings, provided that if such participant's benefit accrual service does not equal thirty (30) years exactly, such percentage is to be: (i) increased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service exceeds thirty (30) years, or (ii) decreased by the product of 1% and the number of years (including fractions) by which the participant's Benefit Accrual Service is less than thirty (30) years. This benefit is then reduced by fifty percent of the monthly age sixty-five primary Social Security benefit. The Social Security offset is reduced for less than thirty years of service by the ratio of benefit accrual service over thirty.

If greater, the accrued benefit is calculated assuming the participant worked to age sixty-five with the same final average earnings multiplied by the ratio of actual years of benefit accrual service at age sixty-five.

The accrued benefit is reduced by forty percent of the excess, if any, of the contributions which the participant was entitled to make had he joined the Plan at his first opportunity over the actual amount of contributions made by the participant.

However, in the case of a participant in the Worthington Corporation Contributory Retirement Plan on December 31, 1969, the monthly retirement pension is not less than 110% of the monthly retirement pension to which the participant would have been entitled under the Worthington Corporation Contributory Retirement Plan and the Worthington Corporation Non-Contributory Pension Plan combined, assuming such Plans, as in effect on December 31, 1969, and the participant's monthly salary on May 1, 1969, had both continued unchanged. If the participant has not made all of the contributions permitted on and after January 1, 1970, such retirement pension is reduced according to the preceding paragraph.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989:

The last day of the month during which a participant reaches age sixty-five.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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On or After January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Early Retirement Benefit:

Early Retirement Date: Any date after the participant reaches age fifty-five and completes at least ten years of participation service.

Early Retirement Benefit: The accrued benefit reduced by one-half percent for each month that commencement of payments precedes the participant's normal retirement date.

Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age fifty-five after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit payable at age sixty-five based on benefit accrual service continuing to age sixty-five and rate of pay continuing level to sixty-five.

Pre-Retirement Death Benefits:

Upon death or termination prior to the completion of five years of service, accumulated employee contributions are refunded to the employee or beneficiary.

REA Death Benefits:

Spouses Eligible:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Prior to January 1, 1989:

Spouses of participants who die on or after August 23, 1984, with completion of ten years of participation service and who have been married to the participant for at least one year prior to death.

On or After January 1, 1989:

Spouses of participants who die on or after January 1, 1989, with completion of five years of participation service and who have been married to the participant for at least one year prior to death.

Spouse's Benefit:

In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age fifty-five and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age fifty-five or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age fifty-five and completed ten years of participation service or, if later, on which the participant could have elected to retire.

Return of Contributions:

Upon death or termination prior to the completion of 10 years of service, accumulated employee contributions are refunded to the employee or beneficiary.

Participant Contributions:

Three percent of the excess of salary over the maximum wages covered under Social Security.

Normal Form of Payment:

Actuarially equivalent fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan	Pension Plan for Employees of Dresser-Rand
Name:	Company
EIN / PN:	20-1897619 / 002
Plan	Dresser-Rand
Sponsor:	
Valuation	January 1, 2010
Date:	

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan
for USWA Local #2017, Worthington
Compressor Division, Buffalo, New York
(SubPlan 209-6)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible for Participation: An hourly employee represented by the union becomes a participant immediately on February 16, 1985 or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit: A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Normal Retirement Benefit:

Normal Retirement Date:

Prior to January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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On or After January 1, 1989:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date:

Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit:

A monthly benefit payable or life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date:

Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefit:

The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility:

Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate
Termination Benefit:

The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility:

100% vesting after five years of participation service.

Vested Benefit:

The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
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Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension the \$150 minimum no longer applies.

Special Retirement Benefit:

Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985 (increasing to \$2,100 for retirement on or after August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
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Plan Sponsor:	Dresser-Rand
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participant's spouse had the participant retired on the day before his death with a fifty percent surviving spouse's form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a fifty percent surviving spouse's form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

**Dresser-Rand Company Pension Plan for Office
and Professional Employees International Union on Behalf
of Local #212, Worthington Compressor Division, Buffalo, New York
(SubPlan 209-7)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible
For Participation An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.

Participation Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Participation service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to February 16, 1985: All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985: Benefit accrual service is credited from the later of February 16, 1985 or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit: A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Surviving Retirement Benefit:

Surviving Retirement Date:

Plan Name:	Pension Plan for Employees of Dresser-Rand Company
EIN / PN:	20-1897619 / 002
Plan Sponsor:	Dresser-Rand
Valuation Date:	January 1, 2010

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Prior to January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes ten years of participation service.

On or After
January 1, 1989: The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Surviving Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

Full Early
Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early
Retirement Benefit: A monthly benefit payable for life equal to the accrued benefit.

Regular Early Retirement Benefit:

Regular Early
Retirement Date: Any date after the participant reaches age sixty and completes at least ten years of participation service.

Regular Early
Retirement Benefits: The accrued benefit reduced actuarially for each month that commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate
Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

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Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Special Retirement Benefit:

Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985, (increasing to \$2,100 for retirement effective August 16, 1985) paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the

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participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last valuation.

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**Dresser-Rand Company Pension Plan for
Patternmakers Association, Worthington
Compressor Division, Buffalo, New York
(SubPlan 209-8)**

Effective Date of Plan:

January 1, 1989. Most recently amended January 1, 2006.

Employees Eligible
for Participation:

An hourly employee represented by the union becomes a participant immediately on February 16, 1985, or, if later, upon date of hire.

Participation Service:

Prior to
February 16, 1985

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Participation service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Benefit Accrual Service:

Prior to
February 16, 1985:

All accrued years of service and fractions thereof credited as of February 16, 1985, under the terms of the predecessor plan.

On or After
February 16, 1985:

Benefit accrual service is credited from the later of February 16, 1985, or the date employment commences and ends on the earlier of the day the participant terminates, retires, or dies, or the first anniversary of the first day of a period of absence (or the day after the last day of an authorized absence).

Accrued Benefit:

A monthly benefit for participants terminating on or after February 16, 1985, but prior to August 16, 1985, equal to \$17.00 which increased to \$18.00 effective August 16, 1985, times years of benefit accrual service not in excess of forty years.

Normal Retirement Benefit:

Normal Retirement Date:

The last day of the month during which a participant reaches age sixty-five and completes five years of participation service.

Normal Retirement Benefit:

A monthly benefit payable for life equal to the accrued benefit.

Full Early Retirement Benefit:

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Full Early Retirement Date: Any date after the participant reaches age sixty-two and completes at least twenty years of participation service.

Full Early Retirement Benefit: A monthly benefit payable for life equal to the Retirement Benefit accrued benefit.

Regular Early Retirement Benefit:

Regular Early Retirement Date: Any date after the participant reaches age sixty and Retirement Date completes at least ten years of participation service.

Regular Early Retirement Benefit: The accrued benefit reduced actuarially for each month commencement of payments precedes the participant's normal retirement date.

Immediate Termination Benefit:

Eligibility: Completion of ten years of participation service and either attainment of age fifty-five where age plus service is greater than or equal to seventy, or where age plus service is greater than or equal to eighty and termination due to permanent shutdown, layoff or disability.

Immediate Termination Benefit: The accrued benefit plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension.

Deferred Termination Benefit:

Eligibility: 100% vesting after five years of participation service.

Vested Benefit: The accrued benefit multiplied by the vesting percent. At the participant's request a reduced benefit may be payable at age sixty after completion of ten years of participation service.

Disability Benefit:

Eligibility: Participants who become totally and permanently disabled after the completion of ten years of participation service.

Disability Benefit: A monthly benefit equal to the greater of the accrued benefit or \$150 plus a temporary benefit equal to \$100 per month payable until the participant becomes eligible for an unreduced public pension. Upon eligibility for an unreduced public pension, the \$150 minimum no longer applies.

Special Retirement Benefit:

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Eligibility: In all cases of retirement, except disability retirement and retirement on a deferred vested pension.

Special Retirement Benefit: A lump sum payment of \$2,050 for retirement prior to August 16, 1985, which increased to \$2,100 for retirement on or after August 16, 1985, paid within the first full calendar month following the month in which retirement occurs in lieu of the first three months of benefit payments.

Survivor Benefit:

Spouses Eligible: Spouses of active participants who die after the completion of fifteen years of service or after eligibility for an immediate pension and spouses of retired participants who die prior to age sixty-five.

Spouse's Benefit: The monthly benefit is equal to (1) fifty percent of the amount of the regular pension paid to a pensioner, or (2) fifty percent of the regular pension amount that would have been payable if the deceased active participant had been age sixty-five and had retired on the date of his death, or (3) if greater, \$140. If the spouse is age sixty-five or more, or later attains age sixty-five, the benefit is reduced by fifty percent of the widow's or widower's unreduced Social Security benefit payable at such age, but the minimum benefit payable after such reduction is \$90.

REA Death Benefits:

Spouses Eligible: Spouses of participants who die with completion of five years of participation service.

Spouse's Benefit: In the case of the participant who dies (i) after age sixty-five or (ii) after attaining age sixty and completing ten years of participation service, an amount which would have been payable to the participant's spouse had the participant retired on the day before his death with a 50% Surviving Spouse's Form in effect.

In the case of the participant who dies before age sixty or before completing ten years of participation service, an amount which would have been payable to the spouse had the participant terminated on the earlier of his actual termination date or his date of death, survived to the earliest age at which the participant could have elected to retire, retired at such age, and died the following day with a 50% Surviving Spouse's Form in effect.

The benefit commences the first day of the month coincident with or next following the date on which the participant dies if the participant

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had attained age sixty-five or attained age sixty and completed ten years of participation service or, if later, on which the participant could have elected to retire.

If the participant had ten years of participation service before his death, the spouse's pension shall be no less than \$100 per month. In addition, the spouse shall begin receiving a \$100 per month pension beginning on the first day of the month following date of death.

Normal Form of Payment:

Actuarially reduced fifty percent spouse's benefit if married on the date payments commence; life annuity if single.

Prior Plan Benefit:

All accrued benefits as herein calculated are offset by the accrued benefit as of the acquisition date based on the benefit service at the date of acquisition.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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Dresser-Rand Company Pension Plan **for Salaried and Union-Free Hourly Employees** **(SubPlan 210)**

Effective Date of Plan: January 1, 1989. Most recently amended January 1, 2006.

Employees Covered: Any Employee with the following exceptions:

- A. Non-resident aliens
- B. Collective bargaining unit employees who have not negotiated for the plan

Eligibility: Employees are included in the plan on the first of the month coincident with or next following completion of one year of service. There will be no new entrants into the plan after March 31, 1998.

Final Average Compensation (FAC): The average of pensionable earnings for the highest paid seventy-two consecutive months out of the last 120 months worked.

Years of Credited Service: Years of credited service include all years of employment in a position covered by this plan, up to thirty-five years, including recognized past service with a partner company. For participation before January 1, 1987, in certain Dresser Industries plans for union-free hourly employees, the salary benefit formula includes only service after December 31, 1986. The \$19.00 monthly benefit multiplier applies for service before January 1, 1987. All benefits were frozen as of March 31, 1998.

Social Security Retirement Age: The government specifies Social Security retirement age which depends on year of birth shown in the following table:

	Born Before 1938	Born 1938-1954	Born After 1954
Social Security Retirement Age	65	66	67

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Covered Compensation (CC):

This is the thirty-five-year average of Social Security taxable wage bases ending with the year the participant reaches eligibility for full Social Security retirement benefits (i.e., Social Security retirement age).

Normal Retirement Date:

The first day of the month coincident with or next following the participant's sixty-fifth birthday.

Normal Retirement Pension:

Benefit Formula:

.0075 x FAC up to CC x Credited Service
plus
.015 x FAC over CC x Credited Service

No more than 35 years of Credited Service is taken into account under this formula.

If the participant's Social Security retirement age is sixty-six and he retires at age sixty-five, the .015 in the formula changes to .0145. If the participant's Social Security Retirement Age is sixty-seven and he retires at age sixty-five, the .015 changes to .014.

If greater, the benefit accrued as of December 31, 1989, under the formulas in effect before January 1, 1990, is payable. For certain highly compensated employees, the accrued benefit as of December 31, 1988, is used rather than the accrued benefit as of December 31, 1989.

If the participant was covered under certain Dresser Industries plans for union-free hourly employees and participated on January 1, 1987, the \$19.00 monthly benefit multiplier applies for service before January 1, 1987, subject to the maximum thirty years of credited service.

Offsets:

The benefit amounts accrued under the respective Dresser and Ingersoll-Rand retirement plans up to December 31, 1986, will be offset from the above pension benefit amount at the participant's normal retirement date. This offset will be paid by the respective partner company plan.

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Early Retirement Pension:

A participant is eligible for an early retirement pension, if he has earned at least nine (9) years of service and reached age 55.

The early retirement benefit is determined the same way the normal retirement benefit is determined, but is reduced according to the factors below:

Retirement Age	Factor to be Applied to Accrued Benefit
65	1.0000
64	0.9069
63	0.8248
62	0.7522
61	0.6877
60	0.6302
59	0.5788
58	0.5327
57	0.4912
56	0.4538
55	0.4199

Late Retirement:

Any employee who is not an executive class employee may continue in employment after his normal retirement date and receive a monthly pension at his late retirement date based on the normal retirement benefit formula and based on final average compensation at retirement.

Disability Benefit:

If the participant is covered by the company's Long-Term Disability Program, he will continue to accrue at full rate based on compensation at time of disablement. Pension commences at age sixty-five.

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Pre-Retirement

Death Benefit:

1. If Eligible for Early Retirement at Time of Death:
Spouse receives a monthly income equal to fifty percent of the amount the participant would have received had the retirement occurred the day before death with a fifty percent joint and survivor option in effect.
2. If Vested but not Eligible for Early Retirement:
Spouse receives a monthly income (beginning when the participant could have first retired) equal to fifty percent of the amount the participant would have received, based on accrued benefit at time of death, had the participant retired when first eligible with a fifty percent joint and survivor option in effect.

Termination of Service:

A termination with less than five years of service is due no benefit. The benefit is 100% vested after five years of vesting service. Service recognized by the parent company before the effective date of this plan counts toward vesting. If the vested benefit is payable before age sixty-five, the benefit is reduced according to the factors that apply to early retirement.

Normal Form of Pension:

For married participants, pension payable automatically on an actuarially reduced fifty percent joint and survivor basis to those married at retirement. Life only for single participants.

Optional Forms of Pension:

Joint and Survivor, guaranteed period, level income mandatory lump sum option is paid only if the present value of the benefit is less than \$5,000.

Employee Contributions:

No employee contributions are required or permitted.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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**Dresser-Rand Company
Tuthill Plans
(Sub Plans 211 and 212)**

Effective Date of Plan: January 1, 2006. Sub Plan 212 most recently amended June 11, 2006.

Employee Eligibility for Participation: An employee represented by the union becomes a participant after one year of service.

Vesting Service: An employee will earn one year of Vesting Service for each calendar year in which he completes 1,000 or more hours of service. If an Employee completes less than 1,000 hours of service in a calendar year, he will earn one-tenth (1/10th) of a year of Vesting Service for each full 180 hours of service completed during the year.

Credited Service: A Participant will earn one year of Credited Service for each calendar year in which he completes 1,800 or more hours of service. If a Participant completes less than 1,800 hours of service in a calendar year, he earns one-tenth (1/10th) of a year of Credited Service for each full 180 hours of service completed during the year. In no case, however, shall a Participant receive more than one full year of Credited Service for any full or partial calendar year of employment.

Accrued Benefit: The monthly accrued retirement benefit of a participant shall be determined according to (a) or (b) below minus (c):

- (a) For the Millbury location an amount equal to
- (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
1/1/2003 and thereafter	\$27.50

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(b) For the Tuthill, Burlington location, an amount equal to

- (i) Benefit Accrual Rate multiplied by the employees full years and tenths of a year of credited service. Benefit Accrual Rate is determined from the following table based on date of termination.

Date of Termination	Benefit Accrual Rate
6/11/2003 to 6/10/2004	\$29.50
6/11/2004 to 6/10/2005	\$30.50
6/11/2005 to 6/10/2006	\$31.50
6/11/2006 and thereafter	\$35.50

- (c) Benefits earned prior to date of acquisition of Tuthill by Dresser-Rand Company.

Normal Retirement Benefit:

Normal Retirement Date: The later of a participant's sixty-fifth birthday, and the completion of five years of Vesting Service.

Normal Retirement Benefit: A monthly benefit payable for life equal to the accrued vesting benefit, or a 50% Joint and Survivor if married.

Early Retirement Benefit:

Early Retirement Eligibility Date: A Participant shall be eligible for an Early Retirement Pension if his employment is terminated on or after his 55th birthday and after he has completed five or more years of Vesting Service.

Early Retirement Date: The Pension Commencement Date for an Early Retirement Pension shall be the first day of the month coinciding with or next following the date of the Participant's Retirement.

Early Retirement Benefit: For Milburry participants, an amount equal to the Accrued Benefit reduced by 1/2 of 1% for each month the Early Retirement Date precedes the participants Normal Retirement Date, paid as a single-life annuity.

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For Burlington participants, an amount equal to the Accrued Benefit reduced by 2/12th of 1% for first 36 months and 5/12th of 1% for next 84 months that the Early Retirement date precedes the participants Normal Retirement Date, paid as a single life annuity.

Pre-Retirement Death Benefit:

An eligible spouse is entitled to the vested portion of the pre-retirement survivor pension commencing on the first day of the month following or coincident with the later of the participants date of death or the date the participant would have attained age 55. The Pre-Retirement survivor Pension payable to an eligible spouse is equal to the amount of pension the eligible spouse would have been entitled to receive had the participant terminated / retired immediately preceding his death and commenced a Normal or Early Retirement pension as of applicable on the later of the date of the participants death or the date the participant would have attained age 55 under the 50% Joint and Survivor Pension option.

Post-Retirement Death Benefit:

The Beneficiary of the participant shall receive benefits in accordance with participants previously elect retirement option.

Termination Benefit:

Eligibility:

100% vesting after five years of vesting service.

Vested Benefit:

The vested benefit shall be payable commencing on the first day of any month within the ten (10) year period preceding the participant's Normal Retirement Date. See Early Retirement benefit for respective reduction factors.

Disability Benefit:

Eligibility:

Participants who become totally and permanently disabled after the completion of ten years of vesting service.

Disability Benefit:

Payment of a Disability Benefit shall commence as of the first day of the month coinciding with or next following the expiration of 26 weeks following the onset of Disability ("Disability Retirement Date").

The disability benefit shall be based on a single-life annuity equal to the participants accrued benefit determined as of his disability retirement, reduced by an amount equal to the value of any other

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payments made directly or indirectly at the expense of the employer to or on behalf of the participant in connection with his disability.

Changes in Plan Provisions:

There have been no changes in plan provisions since the last actuarial valuation.

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