

Form 5500-SF <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>05/01/2010</u> and ending <u>04/30/2011</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PRODUCERS RETIREMENT PLAN TRUST</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1993</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan <u>05/01/1993</u>	
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1c Effective date of plan <u>05/01/1993</u>					
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>DALHART CONSUMERS FUEL ASSOCIATION</u> <u>P.O. BOX 610</u> <u>DALHART, TX 79022-0610</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">2b Employer Identification Number (EIN) <u>75-0223000</u></td> <td>2c Plan sponsor's telephone number <u>806-249-5695</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>115110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>75-0223000</u>	2c Plan sponsor's telephone number <u>806-249-5695</u>	2d Business code (see instructions) <u>115110</u>	
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2d Business code (see instructions) <u>115110</u>					
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>DALHART CONSUMERS FUEL ASSOCIATION</u> <u>P.O. BOX 610</u> <u>DALHART, TX 79022-0610</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">3b Administrator's EIN <u>75-0223000</u></td> <td>3c Administrator's telephone number <u>806-249-5695</u></td> </tr> </table>	3b Administrator's EIN <u>75-0223000</u>	3c Administrator's telephone number <u>806-249-5695</u>		
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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. Sponsor's name	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">4b EIN</td> <td>4c PN</td> </tr> </table>	4b EIN	4c PN		
4b EIN	4c PN				
5a Total number of participants at the beginning of the plan year	5a <u>8</u>				
b Total number of participants at the end of the plan year	5b <u>8</u>				
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c				
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No				
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes ☐ No				
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.					

Part III	Financial Information																																										
7 Plan Assets and Liabilities	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="width:20%;">(a) Beginning of Year</th> <th style="width:20%;">(b) End of Year</th> </tr> <tr> <td>a Total plan assets</td> <td>7a <u>66047</u></td> <td><u>71349</u></td> </tr> <tr> <td>b Total plan liabilities</td> <td>7b <u>0</u></td> <td><u>0</u></td> </tr> <tr> <td>c Net plan assets (subtract line 7b from line 7a).....</td> <td>7c <u>66047</u></td> <td><u>71349</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>66047</u>	<u>71349</u>	b Total plan liabilities	7b <u>0</u>	<u>0</u>	c Net plan assets (subtract line 7b from line 7a).....	7c <u>66047</u>	<u>71349</u>																														
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Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I 3D

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

10	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? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		1000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	X		122
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....		☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** **b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	11/18/2011	JIM TURNER
	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

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 05/01/2010 and ending 04/30/2011

▶ **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>PRODUCERS RETIREMENT PLAN TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DALHART CONSUMERS FUEL ASSOCIATION</u>	D Employer Identification Number (EIN) <u>75-0223000</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>05</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>66047</u>
b Actuarial value	2b <u>66047</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a <u>3</u> (1) Number of participants <u>41825</u> (2) Funding Target
b For terminated vested participants	3b <u>4</u> <u>27451</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>3535</u>
(3) Total active	3c(3) <u>1</u> <u>3535</u>
d Total	3d <u>8</u> <u>72811</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>6.40</u> %
6 Target normal cost	6 <u>3500</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>07/06/2011</u>
Signature of actuary	Date
<u>NEIL SHORE, ASA, EA</u>	<u>11-04780</u>
Type or print name of actuary	Most recent enrollment number
<u>SHORE TOMPKINS ACTUARIAL RESOURCES</u>	<u>312-762-5944</u>
Firm name	Telephone number (including area code)
<u>2 N. RIVERSIDE PLAZA</u> <u>SUITE 1230</u> <u>CHICAGO, IL 60606</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)	45	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	45	0
10	Interest on item 9 using prior year's actual return of <u>16.70</u> %	7	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.43</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	52	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	90.63 %
15	Adjusted funding target attainment percentage.....	15	90.63 %
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	73.49 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/26/2010	583	0	02/15/2011	579	0
08/26/2010	597	0	03/16/2011	579	0
10/05/2010	579	0	03/16/2011	579	0
11/12/2010	579	0			
12/06/2010	580	0			
02/15/2011	579	0			
			Totals ►	18(b) 5234	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 5037
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.44 %	2nd segment: 6.62 %	3rd segment: 6.74 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			2
22 Weighted average retirement age	22			65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	3500
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	3904	1529
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	5029
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35).....	36	5029
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	5037
38 Interest-adjusted excess contributions for current year (see instructions).....	38	8
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

Dalhart Consumer Fuel Association Pension Plan

Schedule SB - Part VI, Line 26

EIN: 75-0223000 Plan Number: 001

Age	Years of Credited Service										Totals
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	1	0	0	0	0	0	1
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0	0
Totals	0	0	0	0	1	0	0	0	0	0	1

SCHEDULE SB - PART V
EIN: 75-0223000/Plan Number: 001
Actuarial Assumptions

	<u>For PPA Funding</u>	<u>For Actuarial Equivalence</u>
Interest Rates:	Segment 1: 4.44%	Pre Retirement: 7.00%
	Segment 2: 6.62%	Pre Retirement: 7.00%
	Segment 3: 6.74%	
Pre-Retirement:		
Turnover	None	None
Disability	None	None
Mortality	Male-RP2000 Healthy Male Retiree Projected to 2016 with Scale AA	2010 Applicable
	Female-RP2000 Healthy Male Retiree Projected to 2016 with Scale AA	2010 Applicable
Post-Retirement:		
Mortality	Male-RP2000 Healthy Male Retiree Projected to 2016 with Scale AA	2010 Applicable
	Female-RP2000 Healthy Male Retiree Projected to 2016 with Scale AA	2010 Applicable
Plan Expenses:	\$3,500	
Calculated Effective Interest Rate:	6.40%	
Actuarial value of assets:	100.0% of the market value of assets.	
Assumed Benefit Form For Funding:	100% Single Life Annuity with 120 months guaranteed Death benefits valued using 100% married, spouse 3 years younger	

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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A Name of plan PRODUCERS RETIREMENT PLAN TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DALHART CONSUMERS FUEL ASSOCIATION	D Employer Identification Number (EIN) 75-0223000	

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500
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Part I Basic Information

1 Enter the valuation date: Month <u>05</u> Day <u>01</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a		66047
b Actuarial value.....	2b		66047
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	3	41825
b For terminated vested participants	3b	4	27451
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		3535
(3) Total active	3c(3)	1	3535
d Total.....	3d	8	72811
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	6.40%	
6 Target normal cost.....	6	3500	

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

SIGN HERE	 Signature of actuary Neil Shore, ASA, EA Type or print name of actuary Shore Tompkins Actuarial Resources Firm name 2 N. Riverside Plaza Suite 1230 Chicago IL 60606 Address of the firm	 Date 1104780 Most recent enrollment number 312-762-5944 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	45	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	45	0
10 Interest on Item 9 using prior year's actual return of <u>16.70%</u>	7	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.43%</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	52	0

14	Funding target attainment percentage.....	14	90.63%
15	Adjusted funding target attainment percentage.....	15	90.63%
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	73.49%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/26/2010	583	0			
08/26/2010	597	0			
10/05/2010	579	0			
11/12/2010	579	0			
12/06/2010	580	0			
02/15/2011	579	0			
02/15/2011	579	0			
03/16/2011	579	0			
03/16/2011	579	0			
			Totals ►	18(b)	5234
					18(c)
					0

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	5037

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

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.44%	2nd segment: 6.62%	3rd segment: 6.74%	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	3500
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	3904	1529
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	5029
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35)	36	5029
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	5037
38 Interest-adjusted excess contributions for current year (see instructions)	38	8
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 - PART V
EIN: 75-0223000/Plan Number: 001
Plan Provisions

Plan Effective Date	May 1, 1993
Plan Year	From May 1, 2010 to April 30,2011
Accrued Benefit	1.2% of average compensation times years of service to date. Frozen as of April 30, 1996
Compensation	Highest 3 Consecutive Years of compensation over all service
Eligibility	All employees shall enter on the May 1 following completion of: Age 20 and 6 months with 6 months of Service
Normal Retirement Age	The first of the month following attainment of age 65 with 5 years of participation
Normal Retirement Benefit	Upon Normal Retirement, each participant will be entitled to a a benefit payable in the normal form equal to the following: 1.2% of average compensation times years of service to date Frozen as of April 30, 1996
Normal Form of Benefit	Single Life Annuity with 120 months certain, Conversion to Qualified Joint and 50% Survivor required.
Death Benefit	100 times the normal retirement benefit but no less than the monthly for life of beneficiary based on the Qualified Joint and 50% Survivor. Optional 100% present value of Accrued Benefit.
Top-Heavy Minimum	2% of compensation per Plan Year of Service up to 10 years; Benefit is based on average salary during the highest 5 consecutive years of participation payable for the life of the participant
Vesting	5 Year Cliff, 1000 hours required for a year of vesting service after age 18.

SCHEDULE SB - PART V
EIN: 75-0223000/Plan Number: 001
Shortfall Amortization Bases
Plan Year Beginning May 1, 2010

The bases and amortization amounts presented below are preliminary based on the presumption that all available balances are utilized to the fullest extent possible.

<u>Shortfall Base</u>	<u>Shortfall Amortization</u>	<u>Present Value of Remaining Payments</u>	<u>Years Left</u>
2010	-\$1,761	-\$10,566	7
2009	-881	-4,685	6
2008	4,171	19,156	5
Totals	\$1,529	\$3,904	

Dalhart Consumer Fuel Association Pension Plan
 EIN: 75-022300 Plan Number: 001
 Schedule SB, Line 19 - Discounted Employer Contributions

Valuation Date	5/1/2010
Effective Interest Rate	6.40%
Amount of Quarterly Contribution	\$ 1,131

Date	Amount	Adjusted Contribution	Additional Int	Total Discounted Contribution
8/26/2010	\$597	\$585	\$1	\$584
8/26/2010	\$597	\$585	\$1	\$584
10/5/2010	\$579	\$564	\$0	\$564
11/12/2010	\$579	\$560	\$0	\$560
12/6/2010	\$579	\$558	\$0	\$558
2/15/2011	\$579	\$552	\$0	\$552
2/15/2011	\$579	\$552	\$0	\$552
3/16/2011	\$579	\$549	\$0	\$549
3/16/2011	\$579	\$549	\$0	\$549
Totals	\$5,248	\$5,053	\$2	\$5,051

Dalhart Consumer Fuel Association Pension Plan

EIN: 75-0223000, Plan No. 001

Schedule SB, Line 22 - Weighted Retirement Age

All participants assumed to retire at Normal Retirement Age of 65 with 5 Years of Participation

<u>Normal Retirement Age</u>	<u>Number of Participants</u>	<u>Weights</u>
65.0000	3	195
65.0833	2	130
Total	5	325
Average	$= 325/5 = 65$	